



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Morris Mordini
DOCKET NO.: 19-03900.001-R-1
PARCEL NO.: 16-27-304-019

The parties of record before the Property Tax Appeal Board are Morris Mordini, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$37,985
IMPR.: \$51,570
TOTAL: \$89,555

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story brick single-family dwelling with 1,524 square feet of living area. The dwelling was constructed in 1947 and is approximately 72 years old. The home features a concrete slab foundation and a 440-square foot detached garage. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of 1.5-story or 1.75-story single-family dwellings of stucco or wood siding exterior construction that are 90 to 94 years old. The dwellings range in size from 1,629 to 2,174 square feet of living area. Each of the dwellings has a full unfinished basement and a garage ranging in size from 240 to 484 square feet of building area. Three comparables each have one fireplace. The comparables have improvement

assessments ranging from \$50,790 to \$65,271 or from \$27.51 to \$31.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,555. The subject property has an improvement assessment of \$51,570 or \$33.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a uniformity grid analysis containing information on four equity comparables for the 2021 tax year. As this is not responsive to the 2019 tax year on appeal, this evidence will not be further considered by the Board.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of assessment inequity in this record are the four equity comparables submitted by the appellant, none of which are particularly similar to the subject. Each of the dwellings differs from the subject in exterior construction, is 18 to 22 years older than the subject, and has a full basement, dissimilar to the subject which has a concrete slab foundation. Three of the comparables are 30% to 43% larger than the subject dwelling. Nonetheless, these four comparables have improvement assessments ranging from \$50,790 to \$65,271 or from \$27.51 to \$31.18 per square foot of living area. The subject's improvement assessment of \$51,570 or \$33.84 per square foot of living area falls within the range established by these comparables on an overall basis but above the range on a per square foot basis which is logical given the significantly larger dwelling sizes of three of the four comparables and its newer age. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

December 21, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois

Property Tax Appeal Board

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COUNTY

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