



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

APPELLANT: Lawrence Mangione
DOCKET NO.: 19-04002.001-R-1
PARCEL NO.: 16-26-412-012

The parties of record before the Property Tax Appeal Board are Lawrence Mangione, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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: \$82,964
IMPR.: \$133,681
TOTAL: \$216,645

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 is improved with a two-story dwelling of brick construction with 3,704 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 651 square feet of building area. The property has a 12,500 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of brick exterior construction that range in size from 3,663 to 4,352 square feet of living area. The homes were built from 1968 to 1977. Each comparable has a basement with finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 462 to 650 square feet of building area. Comparable #2 has an inground swimming pool. The comparables

have sites ranging in size from 11,870 to 14,140 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred in August and September 2018 for prices ranging from \$575,000 to \$700,000 or from \$142.33 to \$166.39 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$201,563.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,645. The subject's assessment reflects a market value of \$658,696 or \$177.83 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of brick, wood siding and brick or stone and wood siding exterior construction that range in size from 3,231 to 3,840 square feet of living area. The homes were built from 1940 to 2004 with comparable #3 having an effective year of construction of 1964. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 420 to 704 square feet of building area. The comparables have sites ranging in size from 12,500 to 17,390 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred in June 2018 to February 2019 for prices ranging from \$715,000 to \$750,000 or from \$186.20 to \$230.58 per square foot of living area, including land.

In rebuttal the appellant's counsel asserted that board of review comparable #1 was built in 2004 and has a grade of 75-Exc while the subject dwelling was constructed in 1967 with a grade of 65-VGd.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on seven comparable sales presented by the parties. The Board gives less weight to appellant's comparable #4 due to its larger dwelling size in relation to the subject dwelling. The Board further finds that appellant's comparable #2 has an inground swimming pool while the subject property has no swimming pool, which detracts from the similarity of the two properties and the weight that will be given this sale. The Board gives less weight to board of review comparable #1 due to its newer age and superior grade in relation to the subject dwelling. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 and board of review comparable sales #2 and #3. These four comparables sold for prices ranging from \$609,500 to \$745,000 or for \$166.34 to \$230.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$658,696 or \$177.83 per square foot of living area, including land, which is within the range

established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

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
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lawrence Mangione, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085