



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

APPELLANT: Erik Mocogni  
DOCKET NO.: 19-04743.001-R-1  
PARCEL NO.: 16-15-428-002

The parties of record before the Property Tax Appeal Board are Erik Mocogni, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$46,385  
**IMPR.:** \$98,600  
**TOTAL:** \$144,985

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 two-story single-family dwelling of wood siding exterior construction with 2,861 square feet of living area. The dwelling was constructed in 1913 with a reported effective age of 1976. Features of the home include an unfinished full basement and central air conditioning. The property has a 14,290 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant purported to submit data on five comparable sales, however, the evidence presents information only on three sales for comparables #1, #2 and #4; the two other properties will not be addressed herein as they lack market value evidence.

The information on three comparable sales depicts that the properties are located from .67 to 1.2 miles from the subject. The parcels range in size from 8,250 to 18,000 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction. Comparable #1 is further described as a 3-4 unit residence which indicates this is not a single-family dwelling like the subject. Comparable #2 is further described as a split-level dwelling which differs from the subject's conventional two-story design. The homes were built from 1930 to 1977 and range in size from 2,421 to 2,976 square feet of living area. Two properties have basements, one of which has a recreation room and one comparable has a concrete slab foundation. Two of the homes include central air conditioning and two dwellings each have a fireplace. Each comparable has a garage ranging in size from 462 to 682 square feet of building area. These three comparables sold from June 2018 to March 2019 for prices ranging from \$390,000 to \$450,000 or from \$140.39 to \$165.22 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$131,593 which would reflect a market value of \$394,818 or \$138.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,985. The subject's assessment reflects a market value of \$440,818 or \$154.08 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 of its contention of the correct assessment, the board of review submitted information on three comparable sales, each of which is located in the same assessment neighborhood code as the subject and within .7 of a mile from the subject. The parcels range in size from 6,540 to 11,130 square feet of land area and are improved with either a 2-story or a 2.5-story dwelling of stucco, brick or brick and vinyl siding exterior construction. The homes were built from 1908 to 1927 and have effective ages ranging from 1916 to 1956. The dwellings range in size from 2,014 to 2,980 square feet of living area and feature basements, one of which has a recreation room. Two dwellings have central air conditioning, one home has two fireplaces, and each comparable has a garage ranging in size from 520 to 620 square feet of building area. The properties sold from July to November 2019 for prices ranging from \$250,000 to \$568,000 or from \$124.13 to \$190.60 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables

#1 and #2 which differ from the subject dwelling in use/style and one of which also differs from the subject in foundation type.

The Board finds the best evidence of market value in this record to be appellant's comparable sale #4 along with the board of review comparable sales which present varying degrees of similarity to the subject in location, design, size, foundation and/or features. These four most similar comparables sold from June 2018 to November 2019 for prices ranging from \$250,000 to \$568,000 or from \$124.13 to \$190.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$440,818 or \$154.08 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. When giving due consideration to the subject's newer effective age of 1976 as compared to the majority of the best comparable sales presented, the Board finds 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:

February 15, 2022



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

Erik Mocogni, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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