



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

APPELLANT: Joseph Mendino  
DOCKET NO.: 19-05763.001-R-2 through 19-05763.002-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joseph Mendino, the appellant, by attorney John Hetler, of Dennis W. Hetler & Associates PC 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-05763.001-R-2	16-08-101-005	232,921	0	\$232,921
19-05763.002-R-2	16-08-101-006	240,763	308,458	\$549,221

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 1.75-story dwelling of brick exterior construction with 6,177 square feet of living area.<sup>1</sup> The dwelling was constructed in 1986. Features of the home include a partial basement and partial concrete slab foundation,<sup>2</sup> central air conditioning, a fireplace, a 3-car garage, and an inground swimming pool. The property consists of two parcels with a combined 4.58 acre site and is located in Lake Forest, West Deerfield Township, Lake County.

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<sup>1</sup> The parties differ regarding the subject's design. The appellant describes a 2-story home whereas the board of review describes a 1.75-story home. The Board finds the best evidence of the subject's design is found in the subject's property record cards presented by the board of review.

<sup>2</sup> The appellant described the subject as having a full basement in Section III of the Residential Appeal petition, whereas the subject's property record card discloses the subject has 1,502 square feet of slab area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,750,000 as of January 1, 2019. The appraisal was prepared by Paul K. Moy, SRA, a certified general real estate appraiser, and Ibi Cole, a certified residential real estate appraiser with an MAI designation.

The appraisal was prepared for the appellant and the appellant's counsel for the purpose of estimating the market value of the subject property as of January 1, 2019 for *ad valorem* tax purposes. Moy conducted an exterior only inspection of the subject on November 16, 2019. Both appraisers relied on their previous inspection of the subject on September 15, 2016 and the appellant's statements that there have been no changes to the subject property since September 15, 2016.

Under the sales comparison approach to value, the appraisers analyzed the sales of five comparables located from 0.67 to 0.91 of a mile from the subject property. The source of information for the comparables is described as "MLS/Recorder". The parcels range in size from 0.68 of an acre to 2.84 acres of land area and are improved with homes of brick or brick and cedar siding exterior construction ranging in size from 4,623 to 6,881 square feet of living area. The homes are from 28 to 48 years old. The appraisers reported that each home has a basement with finished area, central air conditioning, from one to four fireplaces, and from a 3-car to a 6-car garage. Comparables #2 and #5 are reported to each have an inground swimming pool. The comparables sold from March 2017 to June 2018 for prices ranging from \$1,125,125 to \$1,772,500 or from \$197.77 to \$257.59 per square foot of living area, including land.

The appraisers adjusted each of the comparables for differences in lot size, quality of construction, condition, room count, dwelling size, basement finish, garage size, number of fireplaces, and modernization resulting in adjusted sales prices ranging from \$1,543,125 to \$2,248,500. Based on this analysis, the appraisers estimated an opinion of market value for the subject of \$1,750,000 as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$583,275 which would reflect the appraised value conclusion.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$782,142. The subject's assessment reflects a market value of \$2,378,054 or \$384.99 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 four comparable sales where the board of review's comparable #2 is the same as the appraisal sale #1. The comparables are located from 0.70 of a mile to 1.47 miles from the subject property. The parcels range in size from 1.15 to 1.73 acres of land area and are improved with 1-story, 1.75-story, or 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,920 to 6,916 square feet of living area. The dwellings were built from 1990 to 1998. Each home has a basement, two of which have a recreation room, central air conditioning, from one to three fireplaces, and a garage ranging in size from 805 to 1,250 square feet of building

area. The comparables sold from April 2018 to August 2020 for prices ranging from \$1,250,000 to \$4,200,000 or from \$254.07 to \$607.29 per square foot of living area, including land.

The board of review submitted a grid analysis of the appraisal comparables which differs from the appraisal in its descriptions of those comparables. The parties differ with respect to the distance of the comparables from the subject, the basement finish of appraisal sale #4, the number of fireplaces of appraisal comparables #1, #2, and #3, and the garage amenities of appraisal comparables #4 and #5. The appraisers reported that appraisal comparable #4 has a 4-car garage, whereas the board of review reported an attached garage with 1,236 square feet of building area and a detached garage with 300 square feet of building area. The appraisers reported that appraisal comparable #5 has a 6-car garage, whereas the board of review reported a detached garage with 40 square feet of building area.<sup>3</sup>

The board of review also submitted a brief contending that three of the five comparable sales in the appraisal occurred too remote in time from the January 1, 2019 assessment date, the appraisers made adjustments to the appraisal comparables for modernization based on an exterior only inspection of the subject, and the appraisers made other excessive adjustments to the appraisal comparables.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

The appellant filed no rebuttal to dispute the assertions made regarding the appellant's evidence.

### **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 appellant submitted an appraisal and the board of review submitted four comparable sales to support their respective positions before the Board. The Board has given reduced weight to the value conclusion contained within the appellant's appraisal report as the appraisers relied on three sales which were remote in time from the January 1, 2019 assessment date. The Board finds the appraisers also made adjustments which are inconsistent with the descriptions of the appraisal comparables found in the board of review's grid analysis, which was not refuted by the appellant in rebuttal. The appraisers stated that they relied on "MLS/Recorder" information in preparing the descriptions of the comparables and, given this record, the Board finds the appraisers apparently did not consult the comparables' property record cards to verify descriptive information. Consequently, the Board finds some adjustments for finished basement area, number of fireplaces, and garage size are questionable and/or inconsistent. Furthermore, the Board finds that the

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<sup>3</sup> A photograph of this comparable in the appraisal appears to depict a garage with more than 40 square feet of building area; however, the board of review's description of this garage was not refuted by the appellant in rebuttal.

appraisers did not make adjustments to the appraisal comparables #1, #3, and #4 for lack of an inground swimming pool which the subject features without further explanation for the lack of an adjustment. Therefore, with the foregoing inconsistencies and questionable adjustments, the Board finds the appraisal lacks credibility and reliability as an indication of the subject's estimated market value; however, the Board will analyze the raw sales data submitted in the appraisal report, together with the comparable sales presented by the board of review.

Thus, the record contains a total of eight comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appraisal sales #3, #4, and #5, due to their more remote sale dates. The Board gives less weight to the board of review's comparables #1 and #3, which are newer in age relative to the subject dwelling. The Board gives less weight to the board of review's comparable #4, which is a 1-story dwelling as compared to the subject's 1.75-story design and is also a much smaller home than the subject.

The Board finds the best evidence of market value to be the appraisal sale #1/board of review's comparable #2 and the appraisal sale #2, which are relatively similar to the subject in dwelling size, age, location, and several features, although only one of these comparables has an inground swimming pool like the subject and both comparable properties each have substantially smaller lots than the subject's combined parcels of 4.58-acres. These most similar comparables sold in May and June 2018 for prices of \$1,772,500 and \$1,240,000 or for \$257.59 and \$197.77 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$2,378,054 or \$384.99 per square foot of living area, including land, which is above the range established by the best comparable sales in the record; however, the subject's higher value appears to be justified as the subject's combined lot size is more than the twice that of the best comparables' lots. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as the difference in land area, the Board finds a reduction in the subject's assessment is not 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:

April 19, 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

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