



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

APPELLANT: Mario Rogic
DOCKET NO.: 19-05884.001-R-1 through 19-05884.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mario Rogic, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-05884.001-R-1	16-34-400-012	77,586	0	\$77,586
19-05884.002-R-1	16-34-400-013	120,744	116,997	\$237,741
19-05884.003-R-1	16-34-414-009	16,623	0	\$16,623

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 assessments 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 dwelling of brick exterior construction with 4,060 square feet of living area. The dwelling was constructed in 1941 and has an effective age of 1960 as shown in the property record card presented by the board of review.¹ Features of the home include a full basement, with a 1,278 square foot recreation room as shown in the property record card presented by the board of review, central air conditioning, three fireplaces, and an attached 625 square foot garage. The subject property consists of three parcels containing a total of

¹ Additional details of the subject property not provided by the appellant have been drawn from the board of review's evidence and the subject's property record cards which the Board finds to be the best descriptive data of the subject.

81,936 square feet of land area² and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with two-story homes of wood siding or brick exterior construction ranging in size from 2,350 to 3,380 square feet of living area. The dwellings are from 68 to 81 years old. The homes each have a basement, central air conditioning, a fireplace, and a garage ranging in size from 380 to 552 square feet of building area. The comparables are located from 0.21 to 0.34 of a mile of the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$56,818 to \$84,497 or from \$23.78 to \$25.00 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$99,064 or \$24.40 per square foot of living area.

The board of review submitted three sets of "Board of Review Notes on Appeal" disclosing the total assessment for the subject consisting of three parcels of \$331,950. Parcel 16-34-400-13 has an improvement assessment of \$116,997 or \$28.82 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story homes of wood siding, brick, or wood siding and brick exterior construction ranging in size from 3,970 to 4,377 square feet of living area. The dwellings were built from 1936 to 1964 and have effective ages from 1949 to 1976. The homes each have central air conditioning, one to three fireplaces, and an attached garage ranging in size from 378 to 639 square feet of building area. Three of the comparables each have a basement, with one having a recreation room of 1,560 square feet of building area, and one of the comparables has a lower level. The comparables are located from 0.28 to 1.11 miles of the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$115,492 to \$157,624 or from \$29.09 to \$37.18 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellant 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.

² The parties differ as to the square footage of the subject's three parcels. The Board finds the best description of the subject property is found in the three property record cards presented by the board of review where Parcel 16-34-400-012 has 21,479 square feet of land area, Parcel 16-34-400-013 has 42,786 square feet of land area, and Parcel 16-34-414-009 has 17,671 square feet of land area. The vacant adjoining parcels comprising the subject property are not being challenged.

The record contains a total of nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, which have considerably smaller homes than the subject property. The Board gives less weight to the board of review's comparable #1, which is located more than one mile from the subject property and does not have a basement, and the board of review's comparable #5, which has a lower level but does not have a basement.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables had improvement assessments that ranged from \$77,020 to \$157,624 or from \$23.78 to \$37.18 per square foot of living area. The subject's improvement assessment of \$116,997 or \$28.82 per square foot of living area falls within the range established by the best comparables in this record. 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 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: January 18, 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

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