



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

APPELLANT: Howard Martino
DOCKET NO.: 19-05892.001-R-1
PARCEL NO.: 16-03-307-032

The parties of record before the Property Tax Appeal Board are Howard Martino, 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 **A Reduction** 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: \$135,509
IMPR.: \$186,700
TOTAL: \$322,209

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 dwelling of brick exterior construction with 3,818 square feet of living area. The dwelling was constructed in 1977 and is approximately 42 years old. Features of the home include a 1,220 square foot basement, central air conditioning, two fireplaces, and a 515 square foot garage. The property has a 40,015 square foot site¹ and is located in Lake Forest, 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 brick exterior construction ranging in size from 3,978 to 4,917 square feet of living area. The

¹ The parties differ as to the square footage of the subject. The Board finds the best description of the subject property is found in the property record card presented by the board of review.

dwelling range from 47 to 52 years old. The homes each have a basement ranging in size from 912 to 1,899 square feet of building area, central air conditioning, one or two fireplaces, and a garage ranging in size from 648 to 1,020 square feet of building area. Two of the homes each have a basement with finished area. The comparables are located from 0.19 to 0.50 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$193,171 to \$241,147 or from \$48.29 to \$49.75 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$186,700 or \$48.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$339,507. The subject property has an improvement assessment of \$203,998 or \$53.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story homes of brick exterior construction ranging in size from 3,748 to 3,838 square feet of living area. The dwellings were built from 1974 to 1977 and have effective ages ranging from 1975 to 1981. The homes each have a basement ranging in size from 1,532 to 2,138 square feet of building area, each of which has a recreation room, central air conditioning, two fireplaces, and a garage ranging in size from 553 to 792 square feet of building area. The comparables are located from 0.13 to 0.46 of a mile of the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$206,943 to \$228,421 or from \$55.21 to \$59.52 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #4, which each have a much larger home than the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables, which are relatively similar to the subject in dwelling size, age, location, and some features, although adjustments will be necessary to account for superior finished recreation rooms of the board of review's comparables. The comparables have improvement assessments that range from \$193,171 to \$228,421 or from \$48.56 to \$59.52 per square foot of living area. The subject's improvement assessment of \$203,998 or \$53.43 per

square foot of living area falls within the range of the best comparables in this record, despite having a smaller garage than several of the comparable properties and an unfinished basement unlike several of the comparables. Based on this record, and after considering appropriate adjustments for differences, such as recreation rooms and larger garages of several of the comparables, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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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