



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

APPELLANT: Robert Mundy
DOCKET NO.: 19-06487.001-R-1
PARCEL NO.: 11-17-107-047

The parties of record before the Property Tax Appeal Board are Robert Mundy, 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:

LAND: \$165,858
IMPR.: \$337,208
TOTAL: \$503,066

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 wood siding exterior construction with 5,373 square feet of living area.¹ The dwelling was constructed in 2011. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 915 square foot garage. The property has a 40,641 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables on two grids. The comparables are located from 0.05 of a mile to 2.49 miles

¹ The appellant described the subject as having different dwelling sizes in each of the two grids presented by the appellant. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review depicting 5,373 square feet of living area.

from the subject property and two of the comparables are located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of brick or wood siding exterior construction ranging in size from 5,116 to 5,789 square feet of living area. The dwellings were built from 2007 to 2014. Three homes each have an unfinished basement and one home has a partial finished basement. Each home has central air conditioning, one to three fireplaces,² and a garage ranging in size from 817 to 969 square feet of building area. Comparable #2 has an inground swimming pool and comparable #3 has a sport court. The comparables have improvement assessments ranging from \$288,693 to \$328,177 or from \$52.24 to \$60.95 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$304,646 or \$56.70 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 \$503,066. The subject property has an improvement assessment of \$337,208 or \$62.76 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. The comparables are located from 0.04 to 0.12 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,353 to 5,991 square feet of living area. The dwellings were built from 2007 to 2014 with comparable #1 having an effective age of 2014. Each home has an unfinished basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 771 to 1,843 square feet of building area. Comparables #1 and #5 each have an inground swimming pool. The comparables have improvement assessments ranging from \$332,227 to \$408,975 or from \$63.60 to \$79.81 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject'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.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparables #1 and #5, which each have an inground swimming pool that the subject does not feature. The Board gives less weight to the appellant's comparables #3 and #4, due to their locations outside the

² The number of fireplaces reported by the appellant for comparable #1 differs on each of the two grids.

subject's neighborhood assessment code. Moreover, the appellant's comparable #3 has a partial finished basement and a sport court which are not features of the subject. The Board gives less weight to the board of review's comparable #3, due to its difference from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables #2 and #4, which are more similar to the subject in dwelling size, design, age, location, and most features. These comparables have improvement assessments ranging from \$332,227 to \$383,270 or from \$63.43 to \$63.97 per square foot of living area. The subject's improvement assessment of \$337,208 or \$62.76 per square foot of living area is within the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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:

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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