



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

APPELLANT: Brad Melliere
DOCKET NO.: 19-06525.001-R-1
PARCEL NO.: 14-26-301-047

The parties of record before the Property Tax Appeal Board are Brad Melliere, 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: \$70,973
IMPR.: \$182,474
TOTAL: \$253,447

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 4,427 square feet of living area.¹ The dwelling was constructed in 1974 and is approximately 45 years old and has a reported effective age of 1998. Features of the home include an unfinished walk-out basement, central air conditioning, two fireplaces and an attached garage with 1,728 square feet of building area. The property has a site with approximately 152,600 feet of land area and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables located within 2.2 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,918 to 4,985 square feet of living area. The dwellings

¹ The Board finds the best description of the subjects' property size and dwelling size is found in the property record card provided by the board of review. The property record card also revealed the subject dwelling has an effective age 1998 due to remodeling.

range in age from 19 to 31 years old. Each comparable has an unfinished basement with one comparable having a walk-out design, central air conditioning, one to three fireplaces and an attached garage ranging in size from 848 to 1,053 square feet of building area. The comparables have improvement assessments that range from \$149,409 to \$189,023 or from \$36.53 to \$38.43 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$168,437 or \$38.05 per square foot of living area, when using 4,427 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$253,447. The subject property has an improvement assessment of \$182,474 or \$41.22 when using 4,427 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located within 2.51 miles from the subject and within the same assessment neighborhood as the subject property. The board of review did not provide property characteristics for its comparable #5 in order to allow the Board to make a meaningful comparative analysis of this property when compared to the subject, therefore this comparable will not be further addressed in the analysis. The comparables are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 4,333 to 4,670 square feet of living area. The dwellings were built from 1977 to 1983 with comparables #3 and #4 having reported effective ages of 1980 and 1981, respectively. Each comparable has an unfinished basement with one having a walk-out design, central air conditioning, one to four fireplaces and an attached garage ranging in size from 800 to 972 square feet of building area. Comparable #1 also has a 418 square foot detached garage. Three comparables have in-ground swimming pools. The comparables have improvement assessments ranging from \$162,025 to \$205,340 or from \$37.39 to \$45.51 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 taxpayer 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 Board finds the parties submitted a total of eight comparable properties for the Board's consideration, none of which are truly similar to the subject. The appellant's comparables differ from the subject in age, dwelling size, garage size and some features when compared to the subject. Similarly, the board of review comparables differ from the subject in that they have smaller garage sizes when compared to the subject and three comparables have in-ground swimming pools which the subject lacks. Nevertheless, these eight comparables have improvement assessments ranging from \$149,409 to \$205,340 or from \$36.53 to \$45.51 per square foot of living area. The subject's improvement assessment of \$182,474 or \$41.22 per square foot of living area, falls within the range established by the best comparables contained in the record. Based on this record and after considering adjustments to the comparables for differences from

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 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: July 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brad Melliere, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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