



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

APPELLANT: Barbara Mengarelli
DOCKET NO.: 19-06526.001-R-1
PARCEL NO.: 14-22-404-001

The parties of record before the Property Tax Appeal Board are Barbara Mengarelli, 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: \$43,146
IMPR.: \$214,514
TOTAL: \$257,660

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 part one-story and part two-story¹ dwelling of brick and wood siding exterior construction with 4,405 square feet of living area. The dwelling was constructed in 1996 and is approximately 23 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, an attached garage with 763 square feet of building area and an inground swimming pool. The property has approximately 49,320 square foot site and is located in Kildeer, 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 the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction

¹ The parties differ as to the dwelling story height. The Board finds the best description of the subject dwelling's story height is found in the subject's property record card provided by the board of review, which includes a detailed sketch and dimensions of the subject's improvements. In addition, the property record card revealed the subject has an inground swimming pool which was not reported by the appellant.

that range in size from 3,980 to 4,936 square feet of living area. The dwellings range in age from 24 to 29 years old. Each of the comparables have a full unfinished basement, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 759 to 1,035 square feet of building area. The comparables have improvement assessments that range from \$186,106 to \$221,522 or from \$44.76 to \$46.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$200,978 or \$45.63 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 \$257,660. The subject property has an improvement assessment of \$214,514 or \$48.70 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of five suggested equity comparables located within the same assessment neighborhood as the subject property. The board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,396 to 5,000 square feet of living area. The dwellings were built from 1990 to 1999 with comparable #5 being built in 1994 and having an effective age of 1997. Each comparable has a full unfinished basement with three comparables having a walk-out design. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 709 to 1,802 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$208,930 to \$239,727 or from \$46.04 to \$48.94 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 parties submitted eight suggested comparables for the Board's consideration including one common comparable. The Board finds the comparables are relatively similar to the subject in location, dwelling size and age. However, all but the common comparable lack an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$186,106 to \$239,727 or from \$44.76 to \$48.94 per square foot of living area. The subject's improvement assessment of \$214,514 or \$48.70 per square foot of living area falls within the range established by the comparables in the record. Based on this record and after considering adjustments to the 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:

September 20, 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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