



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

APPELLANT: Caroline DiCarlo  
DOCKET NO.: 19-08677.001-R-1  
PARCEL NO.: 10-35-201-007

The parties of record before the Property Tax Appeal Board are Caroline DiCarlo, 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:** \$30,091  
**IMPR.:** \$111,675  
**TOTAL:** \$141,766

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 one-story dwelling of brick exterior construction with 2,672 square feet of living area. The dwelling was constructed in 1988 and is approximately 31 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an 816 square foot garage. The property has an approximately 40,192 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables are located from 0.54 of a mile to 1.06 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with one-story homes of brick or wood siding exterior construction ranging in size from 2,134 to 2,290 square feet of living area. The dwellings range in age from

43 to 56 years old. Two homes have an unfinished basement and one home has a crawl space foundation. Each home has central air conditioning, a fireplace, and an attached garage ranging in size from 440 to 1,296 square feet of building area. Comparable #2 also has a detached 280 square foot garage. The comparables have improvement assessments ranging from \$73,877 to \$79,758 or from \$33.59 to \$34.83 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$91,774 or \$34.35 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 \$141,766. The subject property has an improvement assessment of \$111,675 or \$41.79 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 0.02 of a mile to 1.11 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with one-story homes of brick, wood siding, or stone and wood siding exterior construction ranging in size from 2,688 to 2,820 square feet of living area. The dwellings were built from 1978 to 1999. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and an attached garage ranging in size from 506 to 1,035 square feet of building area. Comparable #5 also has a detached 352 square foot garage. The comparables have improvement assessments ranging from \$95,328 to \$113,965 or from \$35.46 to \$41.88 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement 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 eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #3 and #5, due to significant differences from the subject in dwelling size, age, location, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #4, which are more similar to the subject in dwelling size, location, and some features. These comparables have improvement assessments that range from \$105,608 to \$113,965 or from \$37.45 to \$41.88 per square foot of living area. The subject's improvement assessment of \$111,675 or \$41.79 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

May 17, 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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