



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

APPELLANT: Michael Rubino  
DOCKET NO.: 19-08686.001-R-1  
PARCEL NO.: 10-34-401-018

The parties of record before the Property Tax Appeal Board are Michael Rubino, 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:** \$31,959  
**IMPR.:** \$177,080  
**TOTAL:** \$209,039

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 is improved with a two-story dwelling of brick exterior construction containing 4,537 square feet of living area. The dwelling was constructed in 1999 and is approximately 20 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an attached garage with 704 square feet of building area. The property has a site with approximately 42,690 square feet of land area and is located in Mundelein, Fremont 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 three equity comparables improved with two-story dwellings of brick exterior construction ranging in size from 4,135 to 4,743 square feet of living area. The dwellings are 31 or 33 years old. Each comparable has an unfinished basement, central air conditioning, two fireplaces and an attached

garage with either 744 or 888 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The improvement assessments on these properties range from \$141,605 to \$164,560 or from \$34.25 to \$34.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$156,118.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,039. The subject property has an improvement assessment of \$177,080 or \$39.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on five equity comparables improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 4,412 to 4,666 square feet of living area. The dwellings were built from 1986 to 1999. Each comparable has an unfinished full basement, central air conditioning, one to four fireplaces, and an attached or detached garage ranging in size from 622 to 1,250 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$139,914 to \$189,565 or from \$31.71 to \$40.76 per square foot of living area.

### **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 eight comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review comparable #2 as this property has an inground swimming pool, a feature the subject property does not have. The remaining comparables are similar to the subject in location and improved with dwellings similar to the subject in style, size, and most features. However, the appellant's comparables and board of review comparables #4 and #5 have dwellings that are from 9 to 13 years older than the subject dwelling suggesting an upward adjustment for age to these comparables may be appropriate. These remaining seven comparables have improvement assessments that range from \$139,914 to \$189,565 or from \$31.71 to \$40.76 per square foot of living area. The comparables most similar to the subject in age, board of review comparables #1 and #3, have improvement assessments of \$38.95 and \$40.76 per square foot of living area, respectively. The subject's improvement assessment of \$177,080 or \$39.03 per square foot of living area is within the range established by the best comparables and bracketed by the two comparables most like the subject in age.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence.

Based on this record 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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