



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

APPELLANT: Robert Mordini  
DOCKET NO.: 20-01400.001-R-1  
PARCEL NO.: 16-21-206-008

The parties of record before the Property Tax Appeal Board are Robert Mordini, 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:** \$96,725  
**IMPR.:** \$31,779  
**TOTAL:** \$128,504

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 2020 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 1.75-story dwelling of wood siding exterior construction containing 2,198 square feet of living area. The dwelling was built in 1943 and is approximately 77 years old. Features of the property include a full basement that is partially finished, central air conditioning, one fireplace, and a detached garage with 608 square feet of building area. The property has a site with approximately 39,330 square feet of land area located in Highland Park, West Deerfield 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 equity comparables improved with 1.5-story, 1.8-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 1,863 to 2,989 square feet of living area. The dwellings range in age from 84 to 108 years old. Three comparables have unfinished full or

partial basements and one comparable has a slab foundation. One comparable has central air conditioning, two comparables have one fireplace and three comparables have detached garages ranging in size from 638 to 720 square feet of building area. These properties are located from approximately .36 to .75 of one mile from the subject property. The comparables have improvement assessments ranging from \$22,974 to \$34,929 or from \$10.48 to \$12.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$25,991.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,504. The subject property has an improvement assessment of \$31,779 or \$14.46 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with 1-story or 2-story dwellings of brick exterior construction ranging in size from 1,865 to 2,749 square feet of living area. The homes were built from 1927 to 1940. One comparable has an unfinished full basement, one comparable has a crawl space foundation and two comparables have slab foundations. Two comparable have central air conditioning, three comparables have one fireplace, and three comparables have garages ranging in size from 220 to 836 square feet of building area. These properties are located from approximately .55 to .90 of one mile from the subject property. The comparables have improvement assessments ranging from \$36,398 to \$47,253 or from \$15.83 to \$20.27 per square foot of building area.

### **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 information on eight comparables to support their respective positions. The Board gives little weight to appellant's comparables #2 and #4 as well as board of review comparable #1 due to differences from the subject dwelling in size. The Board gives little weight to board of review comparables #3 and #4 due to differences from the subject dwelling in style as each is a one-story dwelling whereas the subject dwelling is a 1.75-story structure. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 as well as board of review comparable #2 as these properties are most similar to the subject in style and size. Appellant's comparable #1 requires upward adjustments due to its slab foundation, lack of central air conditioning, and lack of a fireplace, unlike the subject property which has a full basement partially finished, central air conditioning and one fireplace. Appellant's comparable #3 requires upward adjustments as it has an unfinished basement, no central air conditioning, no fireplace, and no garage, features of the subject property. Board of review comparable #2 would require an upward adjustment as it has no central air conditioning, a feature of the subject property. These three comparables have improvement assessments that range from \$22,974 to \$37,795 or from \$10.48 to \$20.27 per square foot of living area. The

subject's improvement assessment of \$31,779 or \$14.46 per square foot of living area falls within the range established by the best comparables in this record and well supported given the suggested upward adjustments to these properties to make them more equivalent to the subject property. 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: 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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