



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

APPELLANT: Melanie Milin  
DOCKET NO.: 20-01407.001-R-1  
PARCEL NO.: 16-16-302-005

The parties of record before the Property Tax Appeal Board are Melanie Milin, 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:** \$159,840  
**IMPR.:** \$245,139  
**TOTAL:** \$404,979

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 one-story dwelling of wood siding exterior construction with 5,407 square feet of living area. The dwelling was constructed in 1989 and is approximately 31 years old. Features of the home include a concrete slab foundation,<sup>1</sup> central air conditioning, two fireplaces and a 1,362 square foot garage. The property has an inground swimming pool.<sup>2</sup> The property has a 2.35-acre site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on

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<sup>1</sup> The appellant and the board of review describe the home as having a slab foundation despite that the supplied property record card states the home has 3,352 square feet of total basement area.

<sup>2</sup> Some descriptive data is drawn from the subject's property record card that was not supplied by the appellant.

four equity comparables none of which is located in the same assessment neighborhood code as the subject. The properties are situated from .33 to .74 of a mile from the subject and are described as either one-story or two-story dwellings of either brick or wood siding exterior construction. The homes range in age from 24 to 29 years old and range in dwelling size from 5,051 to 5,872 square feet of living area. Each dwelling has either a full or partial unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 759 to 984 square feet of building area. The comparables have improvement assessments ranging from \$193,258 to \$220,793 or from \$36.66 to \$38.26 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$202,897 or \$37.52 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 \$404,979. The subject property has an improvement assessment of \$245,139 or \$45.34 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, two of which are located on the same street and within the same assessment neighborhood code as the subject. The third comparable is the same property as appellant's comparable #1 and is located .51 of a mile from the subject. The dwellings are described as either one-story or two-story dwellings of wood siding exterior construction. The homes were built from 1983 to 1995 and range in dwelling size from 5,288 to 6,210 square feet of living area. Two of the dwellings have full or partial unfinished basements and one comparable has a crawl-space foundation. Each home features central air conditioning, one or five fireplaces and a garage ranging in size from 835 to 858 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables have improvement assessments ranging from \$193,836 to \$290,987 or from \$36.66 to \$46.86 per square foot of living 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 a total of six equity comparables, one of which was common to both parties, to support their positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1/board of review comparable #3 along with appellant's comparables #3 and #4 as each of these homes are two-story dwellings as compared to the subject's one-story design.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1 and #2 as these dwellings on this record are the most

similar to the subject in location, story height and/or dwelling size. The Board recognizes that board of review comparable #1 is larger than the subject and would necessitate upward adjustments to make it more equivalent to the subject in this characteristic. Additionally, each of the best board of review comparables have an inground pool, similar to the subject whereas the appellant's comparable #2 does not appear to have this amenity and would necessitate an upward adjustment for the lack of this feature when compared to the subject. Furthermore, the subject has a larger garage than any of these best comparables which would necessitate further upward adjustments to these comparables. The three best comparables in this record have improvement assessments that range from \$196,112 to \$290,987 or from \$37.48 to \$46.86 per square foot of living area. The subject's improvement assessment of \$245,139 or \$45.34 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering necessary 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:

October 18, 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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