



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

APPELLANT: David Mancini  
DOCKET NO.: 20-01653.001-R-1 through 20-01653.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Mancini, the appellant, by Mendy L. Pozin, Attorney at Law in Northbrook; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-01653.001-R-1	16-23-405-016	13,610	0	\$13,610
20-01653.002-R-1	16-23-405-017	135,270	176,490	\$311,760

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 2.5-story dwelling of wood siding exterior construction with 5,345 square feet of living area. The dwelling was constructed in 1881 and has an effective age of 1898. Features of the home include an unfinished basement, central air conditioning, a fireplace, an attached 638 square foot garage, a detached 420 square foot garage, and an inground swimming pool. The property has a 26,600 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared before the Property Tax Appeal Board by counsel Mendy Pozin contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales, three of which are located in the same assessment neighborhood as the subject. The comparables consist of 2-story or part two-story and part three-story dwellings of stucco, brick, or frame exterior construction ranging in size from 5,278 to 5,931 square feet of living area. The homes were built from 1900 to 1925 with

comparables #1 and #2 having effective ages of 1908 and 1912, respectively. Each dwelling has a basement with two having finished area, two or three fireplaces, and a garage ranging in size from 480 to 616 square feet of building area. Three comparables have central air conditioning. The parcels range in size from 20,540 to 49,427 square feet of land area. The comparables sold from August to December 2020 for prices ranging from \$650,000 to \$850,000 or from \$109.59 to \$161.05 per square foot of living area, including land.

At hearing, the appellant's counsel noted that the subject was built in 1881, has an effective age of 1898, has the second fewest bathrooms and fireplaces of all comparables in the record, and has an unfinished basement. Counsel argued that appellant comparable #1 is located in the subject's assessment neighborhood, is similar to the subject in dwelling size, and has an inferior land value based on the respective land assessments. Counsel then asserted that appellant comparable #2, also located in the subject's assessment neighborhood, was similar to the subject being an older home, was similar in dwelling size, and has a superior land value, based on its assessment. Counsel contended that appellant comparable #3, which is in the subject's assessment neighborhood, has a larger dwelling and higher land value, yet sold for less than the subject's estimated market value based on its assessment. Counsel then noted that appellant comparable #4 was outside of the subject's assessment neighborhood, but noted that it is located in the same area of Highland Park as the subject and has a superior land value based on its assessment. Counsel concluded by arguing that the appellant's comparables suggest that the subject is overvalued.

Based on this evidence, the appellant requested a reduced total assessment of \$225,371, for an estimated market value of \$676,181 or \$126.51 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$325,370. The subject's assessment reflects a market value of \$977,381 or \$182.86 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

Jack Perry, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and noted that, per the property record card, the subject had been remodeled in 1996 and had a permit for an inground swimming pool and spa in 2013. Mr. Perry argued that appellant comparable #1 was advertised as needing rehab or a possible tear down, that appellant comparable #3 was a land sale with the building being torn down after purchase, and that appellant comparable #4 was an "as-is" estate sale advertised as needing rehab or possible tear down. Mr. Perry also argued that the appellant's comparables were dissimilar to the subject as each lacks an inground swimming pool.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, four of which are in the same assessment neighborhood as the subject. The comparables consist of 2-story, 2.5-story, or 3-story dwellings of wood siding, brick, stucco and wood siding, or stucco and brick exterior construction ranging in size from 4,564 to 5,902 square feet of living area. The dwellings were built from 1885 to 1923, with effective ages ranging from 1918 to 1961. Each dwelling has central air conditioning, one to three fireplaces, a

basement with finished area, and a garage ranging in size from 400 to 1,352 square feet of building area. Comparable #4 has an inground swimming pool and bath house.<sup>1</sup> The parcels range in size from 15,920 to 54,300 square feet of land area. The comparables sold from August 2018 August 2020 for prices ranging from \$1,100,000 to \$1,495,000 or from \$210.89 to \$253.30 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, and based on the previous written submission, counsel argued that despite Mr. Perry's assertion, the listing for appellant comparable #1 which was provided by the board of review states that the property has a newer kitchen and is a "pleasure to show, one of a kind," suggesting that it has been well maintained. Counsel then stated that appellant comparable #3 was occupied throughout 2020, was not demolished until 2021, and that it is a valid comparable sale for this appeal. Counsel then argued that the listing for appellant comparable #4 which was provided by the board of review lists many desirable traits of the property, and that it was likely that the estate was unwilling to invest in additional improvements that a buyer might want, and so it was sold "as-is." Counsel asserted that board of review comparable #1 is historically and architecturally significant, rendering it dissimilar to the subject, and that board of review comparable #2 was a dated sale less indicative of value as of January 1, 2020, is dissimilar to the subject in dwelling size, had a 41-year increase in its effective age, and has been renovated. Counsel contended that board of review comparable #3 is dissimilar to the subject in age/effective age, has been renovated, and has a superior location near Lake Michigan. Counsel claimed that board of review comparable #4 has an additional coach house above the garage, is dissimilar to the subject in parcel size, and has a bath house unlike the subject. Counsel then argued that board of review comparable #5 is dissimilar to the subject in age/effective age, has been renovated, and is located in a different part of Highland Park from the subject.

In surrebuttal, with respect to board of review comparable #4, Mr. Perry argued that the sketch contained in the MLS listing, which was not a part of the board of review's submission, and County records show this area above the garage being unfinished attic space. Mr. Perry then argued that appellant comparable #3 was purchased for the land value only, with the purchasers intending to tear the house down, rendering the characteristics of the improvement irrelevant.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in age/effective age, dwelling size,

---

<sup>1</sup> The Multiple Listing Service (MLS) sheet submitted by the board of review also describes comparable #4 as having a "bonus space 'coach house' (future in-law suite)" above the garage.

parcel size, or lack of inground swimming pool amenity. Nevertheless, the Board gives less weight to board of review comparables #2, #3, and #5 due to differences in age/effective age in relation to the subject or more remote sale date for valuation as of January 1, 2020.

The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #1 and #4, which are similar to the subject in age/effective age and dwelling size noting that adjustments for their larger parcels and features such as finished basement area, pool house amenity, and/or lack of inground swimming pool would be necessary to make these comparables more equivalent to the subject. These most similar comparables sold for prices ranging from \$650,000 to \$1,495,000 or from \$109.59 to \$253.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$977,381 or \$182.86 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: March 21, 2023



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

David Mancini, by attorney:  
Mendy L. Pozin  
Attorney at Law  
2720 Dundee Road  
Suite 284  
Northbrook, IL 60062

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085