



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

APPELLANT: Howard Martino
DOCKET NO.: 20-02018.001-R-1
PARCEL NO.: 16-03-307-032

The parties of record before the Property Tax Appeal Board are Howard Martino, 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 **A Reduction** 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: \$136,146
IMPR.: \$187,577
TOTAL: \$323,723

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-story dwelling of brick exterior construction with 3,818 square feet of living area. The dwelling was constructed in 1977 and is approximately 43 years old. Features of the home include a 1,220 square foot basement, central air conditioning, two fireplaces, and a 515 square foot garage. The property has a 40,015 square foot site¹ and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with 1.8-story or 2-story homes of brick exterior construction ranging in size from 3,591 to 4,204 square feet of

¹ The parties differ as to the square footage of the subject. The Board finds the best description of the subject property is found in the property record card presented by the board of review.

living area. The dwellings range from 42 to 51 years old. The homes each have a basement ranging in size from 838 to 2,310 square feet of building area, central air conditioning, one to three fireplaces, and a garage ranging in size from 550 to 952 square feet of building area. Two of the homes each have a basement with finished area. The comparables are located within 0.48 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$103,738 to \$198,527 or from \$28.89 to \$50.40 per square foot of living area.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board further takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-005892.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the improvement assessment of the subject property to \$186,700 based on the evidence submitted by the parties.

Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$158,685 or \$41.56 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 \$341,103. The subject property has an improvement assessment of \$204,957 or \$53.68 per square foot of living area.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0047 was applied to non-farm properties in Moraine Township.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with 2-story homes of brick and wood siding exterior construction ranging in size from 3,748 to 3,838 square feet of living area. The dwellings were built from 1974 to 1977 and have effective ages ranging from 1977 to 1989. The homes each have a basement ranging in size from 1,532 to 2,138 square feet of building area, each of which has a recreation room, central air conditioning, two fireplaces, and a garage ranging in size from 553 to 625 square feet of building area. The comparables are located within 0.33 of a mile of the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$219,928 to \$229,495 or from \$57.63 to \$60.74 per square foot of living area.

Based upon this evidence, the board of review requested confirmation of the subject property's 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-05892.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's improvement assessment to \$186,700. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0047 was applied in Moraine Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced improvement assessment of \$187,577, which is less than the subject's 2020 improvement assessment of \$204,957.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains seven comparables submitted by the parties, which are relatively similar to the subject in dwelling size, age, location, and some features, although adjustments will be necessary to account for superior finished recreation rooms of several of the comparables. The comparables had improvement assessments that range from \$103,738 to \$229,495 or from \$28.89 to \$60.74 per square foot of living area. The subject's improvement assessment after reduction of \$187,577 or \$49.13 per square foot of living area falls within the range established by the comparables in this record. The Board finds on this record, after considering appropriate adjustments for differences, that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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: January 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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