



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

APPELLANT: Matilda Manfredini  
DOCKET NO.: 20-02044.001-R-1  
PARCEL NO.: 16-15-211-003

The parties of record before the Property Tax Appeal Board are Matilda Manfredini, 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:** \$33,723  
**IMPR.:** \$64,845  
**TOTAL:** \$98,568

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 duplex of brick exterior construction with 2,128 square feet of living area.<sup>1</sup> The dwelling was constructed in 1951 and is approximately 69 years old. Features of the home include a full unfinished basement and a detached garage with 484 square feet of building area. The property has a site measuring approximately 7,548 square feet and is located in Highwood, Moraine 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 a grid analysis containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story duplex dwellings of wood siding exterior construction that range in size from 2,096 to 2,448 square feet of living area. The

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<sup>1</sup> Some descriptive information was drawn from the subject's property record card submitted by the board of review.

homes range in age from 80 to 107 years old. Each comparable features a full unfinished basement; two comparables each have central air conditioning; and two comparables each have a detached garage with 400 or 962 square feet of building area. The comparables have improvement assessments that range from \$55,365 to \$63,078 or from \$24.67 to \$26.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$54,423 or \$25.57 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 \$98,568. The subject property has an improvement assessment of \$64,845 or \$30.47 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on five equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story, 1.5-story, and 2-story duplex dwellings with brick or wood siding exteriors ranging in size from 1,785 to 2,296 square feet of living area. The homes were built from 1952 to 1960. Each comparable features a full unfinished basement; three comparables have central air conditioning; and four comparables have a detached garage ranging in size from 216 to 484 square feet of building area. The comparables have improvement assessments ranging from \$57,178 to \$77,757 or from \$30.46 to \$33.87 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #3, along with board of review comparable #2 as each of these comparables lacks a garage which is a feature of the subject property. The Board gave less weight to board of review comparables #4 and #5 based on their 1.5-story and 1-story designs, respectively, dissimilar to the subject's 2-story dwelling. The remaining comparables consisting of appellant's comparables #2 and #4, along with board of review comparables #1 and #3 are most similar to the subject in location, design, dwelling size, and features. These most similar comparables in the record have improvement assessments ranging from \$55,365 and \$66,495 or from \$25.37 to \$31.19 per square foot of living area. The subject's improvement assessment of \$64,845 or \$30.47 per square foot of living area falls within the range established by the best comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement 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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