



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

APPELLANT: Matilda Manfredini
DOCKET NO.: 20-02275.001-R-1
PARCEL NO.: 16-14-306-003

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: \$59,408
IMPR.: \$133,690
TOTAL: \$193,098

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 2,957 square feet of living area. The dwelling was built in 1960 and is 60 years old with an effective age of 1975 due to remodeling in 2004. Features of the home include a part crawl space foundation, part unfinished basement, and part lower level with finished area, central air conditioning, one fireplace and a 460 square foot garage.¹ The property has an approximate 13,918 square foot site and is located in Highland Park, 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 information on four equity comparables with the same assessment neighborhood code as the subject property and located

¹ The best evidence for the description of the subject property was the subject's property record card submitted by the board of review.

within .31 of a mile from the subject. The comparables are described as 2-story dwellings of brick or wood siding exterior construction that range in size from 2,760 to 3,148 square feet of living area. The dwellings range in age from 57 to 100 years old. The comparables each have a basement with two having finished area. Each comparable has central air conditioning and a garage ranging in size from 441 to 528 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$104,676 to \$137,897 or from \$37.93 to \$43.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$120,719 or \$40.83 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 \$193,098. The subject property has an improvement assessment of \$133,690 or \$45.21 per square foot of living area. In support of the assessment inequity argument, the board of review submitted a total of seven comparables, which included two grid analyses. The first grid analysis contained five equity comparables and the second grid analysis contained another two comparables. The comparables in the second grid analysis were renumbered #6 and #7 in the order which they were presented in the board of review's submission. However, board of review comparable #6 is the same property as the appellant's comparable #4 and board of review comparable #7 is the same property as board of review comparable #1. These comparables each have the same assessment neighborhood code as the subject property and are located within .20 of a mile from the subject. The comparables are improved with 1.75-story or 2-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,416 to 3,148 square feet of living area. The dwellings were constructed from 1949 to 1967 and have effective ages ranging from 1971 to 1995. Five comparables have basements with four having recreation rooms and one comparable was reported as having a crawl space foundation with a recreation room. Each comparable has central air conditioning and one or two fireplaces. Five comparables each have a garage ranging in size from 326 to 676 square feet of building area. The comparables have improvement assessments that range from \$113,824 to \$168,090 or from \$43.80 to \$53.50 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparables #1 and #3 as well as board of review comparables #2 through #5 due to their dissimilar dwelling sizes, lack of a basement, lack of a recreation room, and/or older age when compared to the

subject. The Board finds the best evidence assessment equity to be the appellant's comparable #2, appellant comparable #4/board of review comparable #6, and board of review comparable #1 which have varying degrees of similarity to the subject in location, design, dwelling size, age and features. These comparables have improvement assessments that range from \$114,848 to \$137,897 or from \$40.13 to \$46.62 per square foot of living area. The subject's improvement assessment of \$133,690 or \$45.21 per square foot of living area falls within the range established by the best comparables 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 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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