



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

APPELLANT: Brad Melliere
DOCKET NO.: 20-03091.001-R-1
PARCEL NO.: 14-26-301-047

The parties of record before the Property Tax Appeal Board are Brad Melliere, 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: \$71,598
IMPR.: \$184,080
TOTAL: \$255,678

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 two-story dwelling of frame exterior construction with 4,464 square feet of living area. The dwelling was constructed in 1974 and is approximately 46 years old but has a reported effective age of 1998.¹ Features of the home include a walk-out basement, central air conditioning, two fireplaces and a 1,728 square foot attached garage. The property has a 152,597 square foot site and is located in Long Grove, Ela 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

¹ The subject's property record card presented by the board of review disclosed the subject dwelling has an effective age of 1998. A handwritten notation at the top of the subject's property record noted major improvements and the building permit section was circled that revealed permits were issued in March 2008 for an addition and in January 2015 for roofing.

comparables located from .23 to 2.28 miles from the subject. The comparables are improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,984 to 4,985 square feet of living area. The dwellings are 30 to 47 years old. Each comparable has a basement, central air conditioning, one or three fireplaces and an attached garage ranging in size from 484 to 1,691 square feet of building area. Two comparables were also reported to have detached garages but no building sizes were provided. The comparables have improvement assessments ranging from \$148,751 to \$183,688 or from \$36.58 to \$37.58 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$165,502 or \$37.07 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 \$255,678. The subject property has an improvement assessment of \$184,080 or \$41.24 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted ten equity comparables located from .22 to 1.94 miles from the subject property. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,880 to 4,959 square feet of living area. The dwellings were built from 1979 to 2017, with comparable #5 having a reported effective age of 1992. The comparables each have a basement, four of which are walk-outs. Each comparable has central air conditioning, one to four fireplaces and an attached garage ranging in size from 761 to 1,153 square feet of building area. Comparable #1 has an inground swimming pool and pool enclosure.² Comparable #2 has a 900 square foot detached garage. The comparables have improvement assessments ranging from \$167,028 to \$236,913 or from \$42.09 to \$54.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of 14 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #1, as well as board of review comparables #2, #3, #5 and #9 due to their distant locations from the subject being more than one mile away. The Board has also given less weight to board of review comparable #1 as it has an inground swimming pool and pool enclosure, not features of the subject and to board of review comparables #7 and #8 due to their significantly newer dwelling ages when compared to the subject.

² The board of review provided property sketches of each of its comparables which revealed comparable #1 has an inground swimming pool and pool enclosure.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4, along with board of review comparables #4, #6 and #10. The board finds these six comparables are relatively similar to the subject in location, dwelling size and design. However, each comparable dwelling has a smaller basement, three of which also lack a walk-out design and each comparable has a smaller garage, when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$148,751 to \$226,266 or from \$37.34 to \$52.57 per square foot of living area. The subject's improvement assessment of \$184,080 or \$41.24 per square foot of living area falls within the range established by the best comparables in the record. 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: 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

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