



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

APPELLANT: Thomas Mattero  
DOCKET NO.: 20-05355.001-R-1  
PARCEL NO.: 16-15-316-014

The parties of record before the Property Tax Appeal Board are Thomas Mattero, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$48,053  
**IMPR.:** \$99,599  
**TOTAL:** \$147,652

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 tri-level dwelling of brick exterior construction with 1,772 square feet of above grade living area. The dwelling was constructed in 1960 and has an effective age of 1970. Features of the home include a lower level with finished area, central air conditioning, one fireplace and a 440 square foot garage. The property has an approximately 10,900 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.03 of a mile to 1.03 miles from the subject and in the same Highland Splits neighborhood code as the subject property. The comparables have sites that range in size from 6,869 to 16,431 square feet of land

area and are reportedly improved with one-story or tri-level<sup>1</sup> dwellings that range in size from 1,425 to 1,779 square feet of above grade living area. The dwellings were built from 1954 to 1959 with comparables #1 and #4 having effective ages of 1959 and 1966, respectively. One comparable has a lower level with finished area. Each comparable has a garage either ranging in size from 350 to 504 square feet of building area or is a 1-car garage. Each dwelling has one fireplace and three comparables have central air conditioning. The properties sold from December 2019 to April 2020 for prices ranging from \$316,000 to \$410,000 or from \$198.14 to \$230.47 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$129,934 which reflects a market value of \$389,841 or \$220.00 per square foot of above grade living area, land included, 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 \$147,652. The subject's assessment reflects a market value of \$443,533 or \$250.30 per square foot of above grade 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.77 of a mile from the subject property. The comparables have sites that range in size from 12,220 to 12,900 square feet of land area and are improved with tri-level dwellings of wood siding or brick and wood siding exterior construction that range in size from 1,534 to 1,946 square feet of above grade living area. The homes were built from 1957 to 1963 with comparable #3 having an effective age of 1976. Each comparable has a lower level with finished area and central air conditioning. Two comparables each have one fireplace and a garage with 378 or 483 square feet of building area. The properties sold from June 2019 to October 2020 for prices ranging from \$435,000 to \$492,000 or from \$252.83 to \$283.57 per square foot of above grade living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 seven comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #3 which differ from the subject in location, dwelling size and/or lack central air condition when compared to the subject. The Board gives less weight to board of review comparable #4 which lacks a garage amenity.

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<sup>1</sup> The Board finds comparable #4 is a tri-level style dwelling with a finished lower level, one fireplace and a 1-car built-in garage, which was disclosed in the Multiple Listing Service (MLS) sheet submitted for this property by the appellant.

The Board finds the best evidence of market value to be appellant comparable #4 and board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from June 2019 to April 2020 for prices ranging from \$410,000 to \$492,000 or from \$230.47 to \$262.94 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$443,533 or \$250.30 per square foot of above grade living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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.

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Chairman



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Member



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Member



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Member



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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



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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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COUNTY

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Lake County Courthouse  
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