



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

APPELLANT: Michael Mazza  
DOCKET NO.: 21-01506.001-R-1 through 21-01506.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Mazza, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-01506.001-R-1	16-23-207-055	10,712	0	\$10,712
21-01506.002-R-1	16-23-207-056	78,887	178,765	\$257,652

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 2021 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 two parcels improved with a 2-story dwelling of stone and wood siding exterior construction with 4,162 square feet of living area. The dwelling was constructed in 1970. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 700 square foot garage. The property has a total size of 16,447 square feet 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 three comparable sales located within .48 of a mile from the subject property. The appellant reported the comparables have sites ranging in size from 18,600 to 23,700 square feet of land area that are improved with 2-story or 2.5-story dwellings of wood siding, stucco or Dryvit exterior construction ranging in size from 4,027 to 5,301 square feet of living area. The dwellings were built from 1880 to 1992 with reported effective years built from

1890 to 2001. Each comparable is reported to have a basement with finished area, central air conditioning, and two fireplaces. Two comparables each have a garage with 399 or 713 square feet of building area. The comparables sold from July to November 2020 for prices ranging from \$570,000 to \$775,000 or from \$118.90 to \$192.45 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its two "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$268,364. The subject's total assessment reflects a market value of \$809,110 or \$193.92 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located from .34 to 1.40 miles from the subject property. The board of review reported the comparables have sites ranging in size from 12,230 to 26,950 square feet of land area and are improved with 2-story or 2.5-story dwellings of brick, stucco, wood siding, brick and wood siding, or stone and stucco exterior construction ranging in size from 4,112 to 4,945 square feet of living area. The dwellings were built from 1895 to 1949 with reported effective years built from 1910 to 1956. The comparables have basements with four having finished area. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 440 to 550 square feet of building area. Comparable #5 has an additional 400 square foot garage and a clay tennis court. The comparables sold from March 2020 to January 2021 for prices ranging from \$868,500 to \$1,100,000 or from \$195.84 to \$222.45 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds neither party presented comparables which are particularly similar to the subject due to differences in location, year built, and dwelling size. Nevertheless, the Board gives less weight to appellant's comparables #2 and #3 as well as board of review comparables #2, #3, #5 and #6 which are less similar to the subject in location and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparables #1 and #4 which are most similar in location and dwelling size. However, each comparable is a significantly older dwelling and two comparables lack finished basement area, suggesting upward adjustments are necessary to make them more equivalent to the subject.

The properties sold from July 2020 to January 2021 for prices ranging from \$775,000 to \$895,000 or from \$192.45 to \$216.44 per square foot of living area, land included. The subject's assessment reflects a market value of \$809,110 or \$193.92 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is well supported. Based on this evidence, the Board finds 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:

August 22, 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

AGENCY

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