



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

APPELLANT: Brad Melliere
DOCKET NO.: 21-02573.001-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 & 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 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 a 2-story dwelling of wood siding exterior construction with 4,427 square feet of living area.¹ The dwelling was constructed in 1974 but has a 1998 effective age. Features of the home include an unfinished walkout basement, central air conditioning, two fireplaces and an attached 1,728 square foot garage. The property has an approximately 152,600 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located from .75 of a mile to 1.02 miles from the subject. The comparables are improved with 2-story dwellings of frame, brick or brick and frame exterior

¹ The board of review reports the subject contains 4,427 square feet of living area, which was not refuted by the appellant.

construction ranging in size from 3,984 to 5,258 square feet of living area. The dwellings were built from 1988 to 2004. The comparables have unfinished basements, one of which has a walkout, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 792 to 1,691 square feet of building area. One comparable has an additional detached 2,400 square foot garage, two comparables each have a swimming pool, and one comparable has a shed. The comparables have improvement assessments ranging from \$121,492 to \$179,019 or from \$25.16 to \$37.34 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

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 \$41.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven comparable properties that are located from .22 of a mile to 2.26 miles from the subject.² The comparables are improved with 1.5-story or 2-story dwellings of wood siding, brick, concrete block or brick and wood siding exterior construction ranging in size from 3,918 to 4,578 square feet of living area. The dwellings were built from 1972 to 2006, with the home built in 1972 having a 1993 effective age. The comparables have unfinished basements, two of which have a walkout, central air conditioning, between one and five fireplaces, and an attached garage ranging in size from 621 to 1,153 square feet of building area. Five comparables each have a swimming pool and one comparable has a gazebo. The comparables have improvement assessments ranging from \$150,724 to \$232,468 or from \$38.47 to \$50.78 per square foot of living area.

The board of review reported the subject has had improvements totaling \$1,317,750 since 2008, which includes a completed addition and the home being gutted and remodeled in 2010.

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.

² The board of review submitted two comparable grids which listed the same property on both grids, therefore, the Board has renumbered the remaining comparables on the second grid as comparables #6 and comparable #7.

The parties submitted a total of 11 comparable properties for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparable #4, as well as the board of review's comparables #1 through #5, due to their location over a mile from the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. The best comparables have improvement assessments ranging from \$121,492 to \$219,168 or from \$25.16 to \$49.56 per square foot of living area. The subject's improvement assessment of \$184,080 or \$41.58 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 subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed 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.



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 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brad Melliere, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085