



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

APPELLANT: Mike McManamna & Frances Yu  
DOCKET NO.: 21-03795.001-R-1  
PARCEL NO.: 16-27-317-003

The parties of record before the Property Tax Appeal Board are Mike McManamna & Frances Yu, the appellants, by Jessica Hill-Magiera, Attorney at Law 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:

**LAND:** \$53,564  
**IMPR.:** \$129,558  
**TOTAL:** \$183,122

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick and wood siding exterior construction with 2,416 square feet of living area.<sup>1</sup> The dwelling was constructed in 1963 that has an effective age of 1969. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 546 square feet of building area. The property has a 9,168 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on sixteen suggested equity comparables located within the same assessment neighborhood code as the subject property and within .5 of a mile from the subject property. The comparables are improved with 2-story dwellings of either brick or wood siding exterior construction ranging in size from 2,176 to 2,644 square feet of living area. The dwellings were built from 1962 to 1967. Each comparable is reported to have an unfinished basement, either one or two fireplace and a garage ranging in size from 420 to 586 square

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<sup>1</sup> The Board finds the best description of the subject property is found in the property record card provided by the board of review which was not refuted by the appellant in the rebuttal filing.

feet of building area. Fourteen comparables each have central air conditioning. The comparables have improvement assessments that range from \$79,102 to \$124,998 or from \$35.54 to \$48.41 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$111,564 or \$46.18 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 \$183,122. The subject property has an improvement assessment of \$129,558 or \$53.63 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of five suggested equity comparables located within the same assessment neighborhood cade as the subject property and within .36 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 2,353 to 2,757 square feet of living area. The dwellings were built from 1963 to 1967 and have an effective age ranging from 1968 to 1985. Each comparable has a basement with finished area, central air conditioning, either one or two fireplaces and a garage ranging in size 393 to 528 square feet of building area. The comparables have improvement assessments ranging from \$118,491 to \$153,849 or from \$50.36 to \$56.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants' argued that the board of review comparables #1, #2 and #4 are not comparable due to being larger in dwelling size when compared to the subject.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted twenty-one suggested comparables for the Board's consideration. The Board has given less weight to the appellants' comparables due to their unfinished basements when compared to the subject and other sales available in the record. The Board has given reduced weight to board of review comparables #1, #2 and #4 due to their dissimilar dwelling size when compared to the subject.

The Board finds the best evidence of assessment to be board of review comparables #3 and #5 which are relatively similar to the subject in location, design, dwelling size, age and some features. These most similar comparables have improvement assessments of \$118,491 and \$142,161 or \$50.36 and \$55.92 per square foot of living area. The subject property has an improvement assessment of \$129,558 or \$53.63 per square foot of living area, which is bracketed by the two best comparables in the record. Based on this record, and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellants did not

demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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: January 16, 2024



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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