



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

APPELLANT: Brad Melliere
DOCKET NO.: 22-00654.001-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 Northbrook; 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: \$73,481
IMPR.: \$188,921
TOTAL: \$262,402

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 2022 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 4,464 square feet of living area. The dwelling was constructed in 1974 and is approximately 48 years old, with an effective age of 1998. Features of the home include a walk-out unfinished basement, central air conditioning, two fireplaces and two attached garages totaling 1,728 square feet of building area. 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 suggested equity comparables located in the same assessment neighborhood as the subject and from 1.08 to 2.29 miles from the subject property. The comparables are improved with 2-story dwellings of either wood siding or brick exterior construction that range in size from 4,072 to 4,784 square feet of living area. The dwellings range in age from 33 to 57 years old. Each comparable has an unfinished basement, central air conditioning, three or five fireplaces and a garage ranging in size from 772 to 1,064 square feet of building area. Comparable #4 has a gazebo. The comparables have improvement assessments that range from \$149,670 to \$164,700 or from \$34.43 to \$37.54 per square foot of living area. Based

on this evidence, the appellant requested the subject's improvement assessment be reduced to \$157,802 or \$35.35 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 \$262,402. The subject property has an improvement assessment of \$188,921 or \$42.32 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables located within the same assessment neighborhood code as the subject property and from 1.06 to 2.26 miles from the subject property. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,880 to 4,919 square feet of living area. The dwellings were built from 1988 to 1998. The comparables each have an unfinished basement, two of walk-out design, central air conditioning, two or three fireplaces and an attached garage ranging in size from 912 to 950 square feet of building area. Comparable #2 also has a detached 900 square foot garage. Comparable #4 has an inground swimming pool and comparable #2 has a gazebo. The comparables have improvement assessments ranging from \$171,421 to \$195,701 or from \$39.78 to \$44.18 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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #4 as well as board of review comparables #1 and #2 due to their dissimilar dwelling size when compared to the subject. The Board gave reduced weight to board of review comparable #4, due to its inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of improvement assessment to be appellant's comparables #2 and #3 along with board of review comparable #3. The Board finds that these comparables are most similar to the subject in location, design, dwelling size and some features. These most similar comparables have improvement assessments ranging from \$149,670 to \$191,758 or from \$34.55 to \$43.44 per square foot of living area. The subject's improvement assessment of \$188,921 or \$42.32 per square foot of living area, falls within the range of the best comparables contained in the record. Based on this record and after considering adjustments to the two comparables for differences from 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 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:

April 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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