



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

APPELLANT: Andrew Mathein
DOCKET NO.: 22-00835.001-R-1
PARCEL NO.: 11-09-407-031

The parties of record before the Property Tax Appeal Board are Andrew Mathein, 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: \$79,470
IMPR.: \$182,524
TOTAL: \$261,994

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 3,569 square feet of living area. The dwelling was constructed in 1998 and is 24 years old. Features of the home include a partially finished basement,¹ central air conditioning, four fireplaces, and a 691 square foot garage. The property has an approximately 17,369 square foot site and is located in Libertyville, Libertyville 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 equity

¹ Although the appellant describes the subject dwelling as having an unfinished basement, the board of review submitted a Multiple Listing Service (MLS) data sheet associated with the sale of the subject property in 2015 depicting the subject dwelling as having a partially finished basement. This was not contested by the appellant via a rebuttal filing.

comparables located within .05 of a mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction that range in size from 3,486 to 3,669 square feet of living area. The dwellings range in age from 27 to 29 years old. Each comparable features an unfinished basement, central air conditioning, two fireplaces, and a garage ranging in size from 551 to 911 square feet of building area. The comparables have improvement assessments that range from \$141,941 to \$170,626 or from \$40.72 to \$47.73 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 \$261,994. The subject property has an improvement assessment of \$182,524 or \$51.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .16 of a mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or frame and brick exterior construction that range in size from 3,058 to 3,460 square feet of living area. The comparables were built from 1992 to 1997. Each home features an unfinished basement, central air conditioning, one or three fireplaces, and a garage ranging in size from 558 to 717 square feet of building area. The comparables have improvement assessments ranging from \$158,988 to \$184,003 or from \$49.99 to \$53.18 per square foot of living area.

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 parties submitted information on seven equity comparables to support their respective positions. The Board gives less weight to board of review comparable #2 due to its significantly smaller dwelling size relative to the subject dwelling.

The Board finds the remaining comparables in the record are similar to the subject in location, age, dwelling size, and some features. However, each of these comparables has a fewer number of fireplaces than the subject dwelling, and each comparable has an unfinished basement, unlike the subject's partially finished basement. This suggests that upward adjustments are needed to the comparables in order to make them more equivalent to the subject. The best comparables in the record have improvement assessments that range from \$141,941 to \$184,003 or from \$40.72 to \$53.18 per square foot of living area. The subject's improvement assessment of \$182,524 or \$51.14 per square foot of living area falls near the high end of the range established by the best comparables in this record. However, the subject's improvement assessment appears justified

given the subject's higher fireplace count relative to the best comparables in the record, as well as partially finished basement area, a feature that all comparables lack. After considering the adjustments to the best comparables for differences from the subject property such as number of fireplaces and unfinished basements, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, 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: 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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