



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

APPELLANT: Alfonso Zanni
DOCKET NO.: 22-01050.001-R-1
PARCEL NO.: 16-15-307-006

The parties of record before the Property Tax Appeal Board are Alfonso Zanni, 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: \$37,289
IMPR.: \$87,532
TOTAL: \$124,821

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 tri-level dwelling of brick exterior construction with 1,510 square feet of above ground living area. The dwelling was constructed in 1969 and is approximately 53 years old. Features of the home include a lower level with finished area, central air conditioning and a 484 square foot garage. The property has an approximately 9,140 square foot site and is located in Highland Park, Moraine 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 comparables that have the same assessment neighborhood code as the subject and are located from .9 of a mile to 1.4 miles from the subject property. The comparables are improved with tri-level dwellings of brick or stone exterior construction ranging in size from 1,551 to 1,653 square feet of above ground living area. The dwellings range in age from 62 to 68 years old. Each

comparable has a lower level with finished area and central air conditioning. Three comparables each have a garage ranging in size from 286 to 484 square feet of building area and the appellant described comparable #3 as having “none/494” garage or carport in his grid analysis. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$68,233 to \$72,677 or from \$42.01 to \$44.44 per square foot of above ground living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$65,873 or \$43.62 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,821. The subject property has an improvement assessment of \$87,532 or \$57.97 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on ten equity comparables located that have the same assessment neighborhood as the subject and located from .23 of a mile to 1.23 miles from the property. The comparables are improved with tri-level dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 1,437 to 1,584 square feet of above ground living area. The dwellings were built from 1955 to 1965 and comparables #2, #3, #4 and #7 have reported effective ages of 1976, 1975, 1977 and 1968 respectively. Each comparable has a lower level with finished area, two of which also have an additional partial basement. Each comparable has central air conditioning, six comparables each have a fireplace and eight comparables each have a garage ranging in size from 264 to 598 square feet of building area. The comparables have improvement assessments that range from \$81,619 to \$102,936 or from \$53.77 to \$66.24 per square foot of above ground 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 a total of 14 suggested equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables #2 and #3, as well as board of review comparables #8 and #9 due to their locations being more than one mile away from the subject.

The Board finds the best evidence of assessment equity to be the appellant’s comparables #1 and #4, along with board of review comparables #1 through #7, and #10, which are more similar to the subject in location and relatively similar to the subject in dwelling size, design, age and some features. These comparables have improvement assessments ranging from \$68,233 to \$102,936 or from \$42.01 to \$66.24 per square foot of above ground living area. The subject's improvement assessment of \$87,532 or \$57.97 per square foot of above ground living area falls

within the range established by the best comparables in the record. Based on this record and after considering adjustments to the 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 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: June 18, 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

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

APPELLANT

Alfonso Zanni, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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