



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

APPELLANT: George Mocogni
DOCKET NO.: 23-01928.001-R-1
PARCEL NO.: 16-14-308-017

The parties of record before the Property Tax Appeal Board are George Mocogni, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$45,026
IMPR.: \$153,516
TOTAL: \$198,542

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 2023 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 exterior construction with 2,574 square feet of living area. The dwelling was built in 1990 and is approximately 33 years old. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace, 3.5 bathrooms, and a 441 square foot garage. The property has an approximately 8,311 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that are located in the subject's assessment neighborhood code and within 0.34 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from

¹ The board of review submitted a property record card that disclosed the subject has a full basement with 1,029 square feet of finished area, which was unrefuted by the appellant.

2,196 to 2,957 square feet of living area. The dwellings range in age from 36 to 104 years old. Eight comparables are reported to have a basement, four which have finished area, and comparable #3 is reported to lack a basement foundation.² Eight comparables each have central air conditioning, seven comparables each have one fireplace, and each comparable has a garage that ranges from 230 to 720 square feet of building area. The homes also feature from 1.5 to 3.5 bathrooms. The comparables have improvement assessments ranging from \$87,246 to \$163,102 or from \$35.64 to \$55.53 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$137,426 or \$53.39 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 \$198,542. The subject property has an improvement assessment of \$153,516 or \$59.64 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 that are located in the subject's assessment neighborhood code and within 0.32 of a mile from the subject. Board of review comparable #2 is the same property as the appellant's comparable #7. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 2,444 to 2,937 square feet of living area. The dwellings range in age from 17 to 65 years old. Each comparable has a basement with finished area and central air conditioning. Two comparables have either one or two fireplaces and a garage with either 483 or 529 square feet of building area. The homes also feature from 2.5 to 4.5 bathrooms. The comparables have improvement assessments ranging from \$154,396 to \$219,544 or from \$55.53 to \$89.83 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellant 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 eleven equity comparables for the Board's consideration, which includes one comparable shared by the parties. The Board gives less weight to the appellant's comparables #1 through #4 and #8 which lack either a basement foundation or basement finish, both of which are features of the subject. The Board gives less weight to the appellant's comparable #9 which has a substantially lower improvement assessment than the other comparables in this record, thus making this comparable an outlier. The Board gives less weight to board of review comparable #1 which has a substantially higher improvement assessment than

² The Board notes that comparable #5 is reported to have 1,102 square feet of finished area, despite only having 1,066 square feet of reported basement area.

the other comparables in this record, making this comparable an outlier. The Board also gives less weight to board of review comparable #3 which lacks a garage, which the subject features.

The Board finds the best evidence of assessment equity to be the appellant's comparables #5, #6, and #7 as well as board of review comparable #2, which includes the common comparable. These three comparables are similar to the subject in location, design, and dwelling size with varying degrees of similarity in age and other features. The appellant's comparables #5 and #6 are significantly older homes and have fewer bathrooms than the subject suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$133,564 to \$163,102 or from \$52.68 to \$55.53 per square foot of living area. The subject's improvement assessment of \$153,516 or \$59.64 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but above on a per square foot basis. The subject's higher improvement assessment on a per square foot basis is logical considering its newer age and larger bathroom count when compared to the best comparables. Based on this record and after considering appropriate adjustments to the best 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: _____

February 18, 2025



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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