FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas Mattero
DOCKET NO.: 23-01931.001-R-1
PARCEL NO.: 16-15-316-014

The parties of record before the Property Tax Appeal Board are Thomas Mattero, 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:	$49,776
IMPR.:	$115,780
TOTAL:	$165,556

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 1-story dwelling of brick exterior construction with 1,772 square feet of living area. The dwelling was built in 1960 and is approximately 63 years old. The dwelling has an effective age of 1970 and was remodeled in 1995. Features of the home include a lower level with finished area, central air conditioning, one fireplace, and a garage with 440 square feet of building area. The property has an approximately 10,898 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 nine equity comparables that are located in the subject's assessment neighborhood and from 0.46 to 1.24

miles from the subject. The comparables are reported to be improved with 1-story dwellings[1] ranging in size from 1,834 to 2,019 square feet of living area. The homes range in age from 61 to 68 years old. Two comparables are reported to have a basement or lower level and seven comparables are each reported to lack a basement or lower level. Three comparables each have central air conditioning, four comparables each have one fireplace, and each comparable has a garage that ranges in size from 440 to 768 square feet of building area. The comparables have improvement assessments ranging from $75,847 to $113,988 or from $38.40 to $56.66 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 $165,556. The subject property has an improvement assessment of $115,780 or $65.34 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code and from 0.60 of mile to 1.24 miles from the subject. The comparables are reported to be improved with 1-story dwellings of wood siding, brick, or stone exterior construction ranging in size from 1,653 to 1,848 square feet of living area. The homes range in age from 61 to 68 years old. The comparables are each reported to have a basement or lower level, central air conditioning, and either one or two fireplaces. Three comparables each have a garage that ranges in size from 440 to 598 square feet of building area. The comparables have improvement assessments ranging from $110,782 to $127,961 or from $66.75 to $69.24 per square foot of living area. Based on this evidence, the board of review requests no change to the subject'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 parties submitted thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are reported to lack either a basement or lower level or which are reported lack basement/lower level finish, which is a feature of the subject. The Board also gives less weight to board of review comparable #3 which lacks a garage, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #4 which are similar to the subject in age, dwelling size, and other features. These comparables have improvement assessments ranging from $110,782 to $127,961 or from $67.02

[1] The subject's neighborhood is described as Highlands Splits. The appellant's comparables are located in the same neighborhood code as the subject, suggesting these dwellings are multi-level in style.

to $69.24 per square foot of living area. The subject's improvement assessment of $115,780 or $65.34 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below on a per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to 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: ______________________ ______________________________

C E R T I F I C A T I O N

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

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