



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

APPELLANT: Michael Mulligan
DOCKET NO.: 23-01987.001-R-1
PARCEL NO.: 14-05-301-013

The parties of record before the Property Tax Appeal Board are Michael Mulligan, the appellant, by attorney Kyle Gordon Kamego, 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: \$35,795
IMPR.: \$122,658
TOTAL: \$158,453

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 one-story dwelling of brick exterior construction with 2,358 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, 2½ bathrooms, central air conditioning, a fireplace and a 770 square foot garage. The property has a 40,314 square foot site and is located in Hawthorn Woods, Elmhurst Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject and within .24 of a mile from the subject. The comparables consist of one-story dwellings of frame or brick exterior construction. The dwellings were built in 1989 or 1990 and range in size from 2,136 to 2,474 square feet of living area. Each comparable has an unfinished basement, either 2½ or 3½

bathrooms, central air conditioning, a fireplace and a garage ranging in size from 506 to 725 square feet of building area. The comparables have improvement assessments ranging from \$106,256 to \$121,331 or from \$49.04 to \$50.91 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$117,664 or \$49.90 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 \$158,453. The subject property has an improvement assessment of \$122,658 or \$52.02 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, where comparable #4 is the same property as appellant's comparable #3. The properties are located in the same assessment neighborhood code as the subject and within .53 of a mile from the subject. The comparables consist of one-story dwellings of frame or brick exterior construction. The dwellings were built from 1989 to 1998 and range in size from 2,224 to 2,694 square feet of living area. Each comparable has an unfinished basement, either 2½ or 3½ bathrooms, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 916 square feet of building area. The comparables have improvement assessments ranging from \$113,693 to \$143,540 or from \$50.91 to \$57.71 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 parties submitted a total of six equity comparables, as one was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1 due to its 14% larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables along with board of review comparables #2, #3 and #4, which includes the parties' common comparable, are each similar to the subject in location and are within 10% of the dwelling size of the subject. Two comparables necessitate downward adjustments for an additional full bath when compared to the subject and each comparable necessitates varying adjustments due to differences in age, dwelling size, and/or garage capacity when compared to the subject. Board of review comparable #3 has an additional fireplace when compared to the subject suggesting a downward

adjustment for this additional feature would be necessary. These five comparables have improvement assessments ranging from \$106,256 to \$128,348 or from \$49.04 to \$57.71 per square foot of living area. The subject's improvement assessment of \$122,658 or \$52.02 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best comparables to make them each more equivalent 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: _____

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: _____

October 15, 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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