



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

APPELLANT: Peter Mordini
DOCKET NO.: 23-02316.001-R-1
PARCEL NO.: 16-23-307-004

The parties of record before the Property Tax Appeal Board are Peter Mordini, the appellant, by attorney Scott J. Linn, of the Law Offices of Scott J. Linn 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: \$44,928
IMPR.: \$86,089
TOTAL: \$131,017

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, Scott J. Linn and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 1-story dwelling of brick exterior construction with 1,359 square feet of living area. The dwelling was built in 1950 and is 73 years old. Features of the home include a basement with finished area¹, central air conditioning, one fireplace, two full baths, and a 528 square foot garage. The property has an 8,293 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The Board finds the property record card submitted by the board of review disclosed the subject has 1,087 square feet of finished basement area which was not refuted by the appellant at the hearing.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within approximately .80 of a mile from the subject. The comparables have sites ranging in size from 6,180 to 9,000 square feet of land area that are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,372 to 2,244 square feet of living area. The dwellings are 24 to 66 years old. Each comparable has an unfinished basement, central air conditioning, one to three full baths, and a garage ranging in size from 308 to 640 square feet of building area. Two comparables have an additional half bath. Two comparables have one or two fireplaces. The comparables sold from April 2021 to October 2022 for prices ranging from \$230,000 to \$487,000 or from \$176.64 to \$257.62 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,017. The subject's assessment reflects a market value of \$394,273 or \$290.12 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .73 of a mile from the subject. The comparables have sites ranging in size from 6,941 to 11,350 square feet of land area that are improved with 1-story dwellings of wood siding or brick exterior construction which range in size from 1,080 to 1,539 square feet of living area. The dwellings are 68 to 103 years old and have basements, three of which have finished area. Each comparable has central air conditioning, two or three full baths, and a garage ranging in size from 260 to 680 square feet of building area. Two comparables each have a fireplace. The comparables sold from March to October 2022 for prices ranging from \$445,000 to \$509,027 or from \$290.94 to \$471.32 per square foot of living area, including land. The board of review also submitted a map depicting the locations of the board of review comparables in relation to the subject.

The board of review submitted the township assessor notes which noted the subject is located on a dead-end road, across the street is an open park, and within walking distance to downtown area, metra train and public schools. As to the appellant's comparables, the board of review contends comparable #1 is located on a busy road, one of the main arteries into the city. The board of review submitted an IDOT Traffic map that disclosed Green Bay Road has an average of 9,100 vehicles per day and depicted the location of comparable #1 in relation to Green Bay Road. The assessor further noted comparables #2 and #3 are 61% and 65% larger than the subject's dwelling size, respectively. Comparable #4 sold in 2021 and no MLS or advertising was found for this property.

Perry further testified that the appellant's comparables lack finished basement area, and three have inferior wood siding when compared to the subject. In addition, appellant's comparable #4 sold in 2021 which is more than a year and a half prior to the assessment date at issue.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal at the hearing, counsel agreed appellant's comparables #2 and #3 are considerably larger than the subject which is why most emphasis was placed on appellant's comparables #1 and #4 which are most similar in size to the subject. Counsel also asserted board of review #2, #3 and #4 are located in totally different areas of Highland Park than the subject and the comparables submitted by the appellant.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 which are dissimilar 2-story dwellings that are significantly larger in terms of dwelling size when compared to the subject. The Board gives less weight to appellant's comparable #4 as it sold 2021 which is less proximate to the January 1, 2023, assessment date than the other comparables in the record and thus, was less likely to be reflective of market value as of that date. The Board also gives less weight to board of review comparables #2 and #3 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparables #1 and #4 which sold proximate in time to the assessment date at issue and are most similar to the subject in dwelling size with varying degrees of similarity in location, age and features. The Board recognizes adjustments would have to be considered for differences in location and finished basement area. These comparables sold in March and October 2022 for prices ranging from \$355,000 to \$490,000 or from \$257.62 to \$318.39 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$394,273 or \$290.12 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by the assessment is excessive 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

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: _____

July 15, 2025

Clerk of the Property Tax Appeal Board

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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COUNTY

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