FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gene & Janet Mendelson
DOCKET NO.: 23-03040.001-R-1
PARCEL NO.: 16-36-210-026

The parties of record before the Property Tax Appeal Board are Gene and Janet Mendelson, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** 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:	$63,295
IMPR.:	$102,350
TOTAL:	$165,645

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a 1.5-story dwelling of brick exterior construction containing 2,225 square feet of living area. The dwelling was constructed in 1936 and is approximately 87 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathroom, and an attached garage with 430 square feet of building area. The property has an 8,150 square foot site located in Highland Park, Moraine Township, Lake County.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on six assessment equity comparables improved with 1.5-story or 1.75-story dwellings of wood siding or brick exterior construction that range in size from 2,174 to 2,337 square feet of living area. The homes were built from 1925 to 1949. Each comparable has an unfinished basement, 2½ or 3 bathrooms, and a garage ranging in size from 357 to 575 square feet of building area. Four of the comparables have central air conditioning, and five comparables have one fireplace each. The comparables have the same assessment neighborhood code as the subject and are located from approximately .11 to .96 of a mile from the subject property. These comparables have improvement assessments ranging from $86,233 to $113,712 or from $39.18 to $48.70 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to $98,994.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $182,693. The subject property has an improvement assessment of $119,398 or $53.66 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six assessment equity comparables improved with 1.5-story or 2-story dwellings of brick exterior construction that range in size from 2,164 to 2,320 square feet of living area. The dwellings range in age from 73 to 97 years old. Each comparable has a basement with four having finished area, one or two fireplaces, and 2½ to 4½ bathrooms. Five comparables have central air conditioning. Comparable #5 has a 480 square foot garage and comparable #3 has a detached garage. The comparables have the same assessment neighborhood code as the subject and are located from approximately .06 to .47 of a mile from the subject property. These properties have improvement assessments ranging from $122,314 to $173,330 or from $56.27 to $77.17 per square foot of living area.

In rebuttal the appellants' counsel asserted 5 of the 6 comparables submitted by the board of review were a different style than the subject property, being two-story dwellings and should be given no weight as there are better equity comparables in evidence. Counsel also asserted that "4 of 5 or 80%" [sic] of the acceptable equity comparables support a reduction based on the building assessment per square foot.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on twelve assessment equity comparables that are similar to the subject in location to support their respective positions. The Board gives less weight to the board of review comparables due to differences from the subject dwelling in style, finished basement area, and/or lack of a garage. The Board finds the best evidence of assessment equity to be the appellants' comparables that are most similar to the subject in style, age and relative features. These comparables have improvement assessments that range from $86,233 to $113,712 or from $39.18 to $48.70 per square foot of living area. The subject's improvement assessment of $119,398 or $53.66 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: December 17, 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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