



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

APPELLANT: Brad Melliere
DOCKET NO.: 24-02044.001-R-1
PARCEL NO.: 14-26-301-047

The parties of record before the Property Tax Appeal Board are Brad Melliere, the appellant, by attorney Robert Rosenfeld, 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 **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: \$92,306
IMPR.: \$217,663
TOTAL: \$309,969

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 2024 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 152,597 square foot site improved with a 2-story dwelling of frame construction containing 4,464 square feet of living area. The dwelling was constructed in 1974 and has an effective age built in 1998 due to remodeling and additions.¹ Features of the home include 3.5 bathrooms, a walkout basement, central air conditioning, 2 fireplaces, and 2 garages containing a combined total of 1,728 square feet of building area. The property is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on four comparable sales located from 1.31 to 2.52 miles from the subject and in the same assessment neighborhood code as the subject

¹ The remodeling/additions are noted on the subject's property record card that was submitted by the board of review and not refuted by the appellant via a rebuttal filing.

property. The comparables have sites ranging in size from 139,626 to 160,902 square feet of land area that are improved with 2-story dwellings of brick, frame, or frame and brick exterior finishes. The comparables range in size from 4,347 to 5,399 square feet of living area and range in age from 38 to 56 years old. Each comparable features from 2 to 6 full bathrooms and have additional 1 or 2 half-baths. Each comparable also has a partial or full unfinished basement with two being walkout style basements. Additionally, each comparable has central air conditioning, 2 or 5 fireplaces, and a garage ranging in size from 829 to 1,447 square feet of building area. The comparables sold from March 2023 to August 2024 for prices ranging from \$900,000 to \$950,000 or from \$175.96 to \$207.04 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$349,443. The subject's assessment reflects a market value of \$1,048,434 or \$234.86 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on six comparable sales located .95 of a mile to 1.46 miles from the subject with three being in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 44,899 to 143,791 square feet of land area. The sites are improved with 2-story dwellings of brick, frame, or frame and brick exteriors that range in size from 3,502 to 4,829 square feet of living area and were built from 1983 to 1997. Each comparable has an unfinished basement with one being a walkout style basement. Each dwelling features 3 to 5 full bathrooms and 1 or 2 half-baths, central air conditioning, 1 to 3 fireplaces, and a garage ranging in size from 724 to 1,850 square feet of building area. The comparables sold from July 2022 to May 2025 for prices ranging from \$975,000 to \$1,320,000 or from \$217.44 to \$340.21 per square foot of living area, including land. Based on this argument and evidence, the board of review requested the assessment be sustained.

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

The parties submitted a total of ten comparable sales for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to board of review comparables #1, #2 and #3 based on their sale dates occurring too remote in time from the January 1, 2024 assessment date at issue and therefore less likely to reflect the subject's market value as of the

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

lien date than the remaining comparables in the record. The Board also gave reduced weight to board of review comparables #4, #5, and #6 based on their significantly smaller lots relative to the subject parcel, and their locations being outside of the subject's assessment neighborhood code.

On this record, the Board finds the best evidence of market value to be the comparables sales submitted by the appellant which are each located within the subject's assessment neighborhood, and are overall similar to the subject in parcel size, design, age, and some features. However, appellant's comparables #2, #3, and #4 are larger in dwelling size, and comparables #1, #3, and #4 have higher bathroom count, meaning that downward adjustments are needed to the comparables for these superior characteristics in order to make them more equivalent to the subject. Conversely, each of these comparables has a smaller garage relative to the subject's two garages, thus suggesting that upward adjustments are needed to the comparables for this inferior difference from the subject property. The best comparables in this record sold from March 2023 to August 2024 for prices ranging from \$900,000 to \$950,000 or from \$175.96 to \$207.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,048,434 or \$234.86 per square foot of living area, including land, which falls above the range established by the best comparables in this record.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that sold most proximate in time to the lien date at issue and those comparables most similar in characteristics to the subject, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant established by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, the Board finds a reduction in the subject's assessment is warranted.

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:

May 19, 2026



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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