



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

APPELLANT: Michael & Debra Menoni
DOCKET NO.: 16-04872.001-R-1
PARCEL NO.: 16-15-118-013

The parties of record before the Property Tax Appeal Board are Michael & Debra Menoni, 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 **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: \$47,519
IMPR.: \$130,959
TOTAL: \$178,478

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 2016 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 two-story single-family dwelling of brick exterior construction. The dwelling was constructed in 1988 and contains 2,478 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a 484-square foot attached garage, and a 182-square foot sunroom added in 2013. The property is located in Highland Park, Moraine Township, Lake County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement and overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellants' attorney submitted limited

information on five comparable sales.¹ The comparables are two-story single-family dwellings of brick or wood siding exterior construction located from 0.13 of a mile to 1.37 miles from the subject. The dwellings were constructed from 1977 to 1987 and range in size from 2,451 to 2,870 square feet of living area. Features of the comparables include a full basement, a fireplace and a garage ranging in size from 380 to 540 square feet of building area. The comparables sold from March 2015 to June 2016 for prices ranging from \$350,000 to \$565,000 or from \$142.80 to \$196.86 per square foot of living area, including land. Based on this evidence, the appellants requested a total assessment of \$139,741 reflecting a market value of approximately \$419,223 or \$169.18 per square foot of living area, land included.

In support of the assessment inequity argument, the appellants' attorney submitted limited information on 25 equity comparables all of which have the same neighborhood code as the subject. The properties are located from 0.06 to 0.80 of a mile from the subject. The comparables consist of two-story single-family residential structures containing from 1,984 to 3,063 square feet of living area. The houses were built from 1978 to 1987. Each of the comparables has a full unfinished basement. No information was provided regarding exterior construction, basement finish, central air-conditioning, fireplaces and/or garages of the comparables. The comparables have improvement assessments reflecting market values ranging from \$252,910 to \$444,362 or from \$111.66 to \$149.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the subject has a total assessment of \$178,478, which reflects a market value of approximately \$538,233 or \$217.20 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$130,959 or \$52.85 per square foot of living area,

With respect to the market value argument, the board of review submitted information on four sales comparables and four equity comparables. The sales comparables all have the same neighborhood code as the subject and are located from 0.092 to 0.398 of a mile from the subject. The dwellings are two-story single-family residential structures of brick exterior construction containing from 2,094 to 2,460 square feet of living area and were built between 1951 and 1991. Three of the comparables have a full basement with a finished area; one comparable does not feature a basement. Each comparable has central air-conditioning, one or two fireplaces and a garage ranging in size from 378 to 546 square feet of building area. The comparables sold from January 2015 to June 2016 for prices ranging from \$490,000 to \$563,000 or from \$220.94 to \$234.00 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

With respect to the assessment inequity argument, the board of review submitted information on four equity comparables all of which have the same neighborhood code as the subject. The comparables are located from 0.025 to 0.221 of a mile from the subject. The dwellings are two-story single-family residential structures of brick exterior construction containing from 2,340 to

¹ Appellants' attorney failed to provide any information regarding basement finish, central air-conditioning or lot sizes of the subject or the comparables. Additional information regarding the features of the subject property was provided by the board of review.

2,535 square feet of living area and were built between 1981 and 1994. Each of the comparables has a full basement, three with a finished area, central air-conditioning, a fireplace and a garage ranging in size from 378 to 624 square feet of building area. The comparables have improvement assessments ranging from \$126,146 to \$135,201 or from \$51.46 to \$54.68 per square foot of living area. The board of review also submitted the property record cards for each comparable. The subject's property record card shows that a 182-square foot enclosed porch/sunroom heated with a wood stove was added in 2013. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Appellants' counsel submitted rebuttal comments critiquing the sales submitted by the board of review.

Conclusion of Law

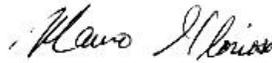
The taxpayers argued in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave less weight to the comparables submitted by the appellants as the appellants' attorney failed to provide specifics regarding the comparables' basement finish, central air-conditioning or lot size for a comparative analysis, which detracts from the weight of the evidence. The Board gave less weight to board of review comparables #3 and #4 which are much older dwellings when compared to the subject and as comparable #3 lacks a basement, inferior to the subject. The Board finds board of review comparables #1 and #2 to be the most similar comparables to the subject contained in the record. They sold in January 2015 and June 2016 for prices of \$517,000 and \$563,000, respectively, or \$220.94 and \$228.86 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$538,233 or \$217.20 per square foot of living area, including land, which is supported by the most similar comparable sales contained in the record. After considering any adjustments to the comparables for differences when compared to the subject, such as basement finish, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

The taxpayers also contend assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven 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 did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted on this basis.

With respect to the subject's improvement assessment, the parties submitted a total of 29 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the comparables submitted by the appellants as the appellants' attorney failed to provide specifics regarding the comparables' exterior construction, basement finish, central air-conditioning, fireplaces and/or garages for a comparative analysis, which detracts from the weight of the evidence. The Board finds that the board of review's comparables were similar to the subject in location, design, age, size and most features. The comparables had improvement assessments ranging from \$126,146 to \$135,201 or from \$51.46 to \$54.68 per square foot of living area. The subject has an improvement assessment of \$130,959 or \$52.85 per square foot of living area which falls within the range established by the best comparables in this record, even after adjusting for some differences in features, such as basement finish. Based on this record, the Board finds the appellants 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 on this basis.

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: February 13, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael & Debra Menoni, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085