



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

APPELLANT: Ralph Menotti
DOCKET NO.: 21-01638.001-R-1
PARCEL NO.: 11-21-228-012

The parties of record before the Property Tax Appeal Board are Ralph Menotti, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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: \$52,337
IMPR.: \$119,900
TOTAL: \$172,237

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 2021 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 1.75-story dwelling of brick and wood siding exterior construction with 2,930 square feet of living area.¹ The dwelling was constructed in 1927 and is approximately 94 years old that has an effective age of 1967. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 672 square feet of building area. The property is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.14 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,068 to 2,084 square feet of living

¹ The parties differ as to the subject's dwelling size. The Board finds the best evidence of size is found in the subject's property record card provided by the board of review, which contained a schematic diagram and dimensions of the property.

that were built in 1948 or 1959. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage with either 240 or 280 square feet of building area. The comparables have improvement assessments ranging from \$59,629 to \$68,560 or from \$28.61 to \$33.13 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$94,647 or \$32.30 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 \$172,237. The subject property has an improvement assessment of \$119,900 or \$40.92 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on thirteen suggested equity comparables on three grid analysis sheets that are in the same assessment neighborhood code as the subject and located within 0.47 of a mile from the subject property. The comparables are improved with 1-story, 1.75-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 1,182 to 3,441 square feet of living area that were built from 1915 to 2017 with comparables #1, #2, #3 and #12 having effective ages ranging from 1956 and 2002, respectively. Each comparable has central air conditioning. Eleven comparables each have an unfinished basement and two comparables have a concrete slab foundation. Twelve comparables each have one or two fireplaces. Eleven comparables each have a garage ranging from 380 to 770 square feet of building area. The comparables have improvement assessments ranging from \$74,512 to \$165,987 or from \$35.17 to \$99.45 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 Board finds the parties submitted a total of seventeen comparable properties for the Board's consideration. The Board give less weight to the appellant's comparables as well as board of review comparables #2 and #4 through #13 due to their significant difference in year built and/or dwelling size.

The Board finds the best evidence of assessment equity to the board of review comparables #1 and #3 which are most similar in year built and dwelling size. The Board recognizes that board of review comparable #1 has somewhat newer effective age. Nevertheless, these two comparables have improvement assessments of \$111,549 and \$153,228 or \$44.41 to \$49.54 per square foot of living area. The subject's improvement assessment of \$119,900 or \$40.92 per square foot of living area, which is bracketed by the two best comparables contained in the record. Based on this record and after considering adjustments to the comparables for differences from 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 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: September 19, 2023



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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