



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

APPELLANT: George & Roberta Mocogni
DOCKET NO.: 07-01839.001-R-1
PARCEL NO.: 16-14-308-017

The parties of record before the Property Tax Appeal Board are George & Roberta Mocogni, the appellants, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$65,539
IMPR: \$132,510
TOTAL: \$198,049**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction¹ containing 2,574 square feet of living area. The dwelling was built in 1990 and features a full, unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 441 square feet of building area. The property is located in Highland Park, Moraine Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to the subject's improvement assessment; no dispute was raised concerning the land assessment. The appellants submitted a letter along with two separate grid analyses consisting of three comparables east of the subject (Grid #1) and three comparables on Sheridan Road and on Lake Michigan (Grid #2). Appellants assert that property values increase east of the subject property and toward Lake Michigan. Appellants also assert that the subject street is less desirable due to traffic and the types of nearby properties including a condominium building, several affordable housing units, and multi-tenant rental buildings.

¹ The property record card for the subject includes a notation: "2008 Corrected exterior cover from 100% wood-siding to 50% brick and 50% wood-siding."

From Grid #1, the comparable properties were described as two-story frame or masonry dwellings that were built between 1953 and 1968 and had effective ages ranging from 1962 to 1968. The comparable dwellings range in size from 2,536 to 2,785 square feet of living area. Two comparables have basements, one of which includes 640 square feet of finished area. One comparable has central air conditioning and each comparable has a fireplace and a garage ranging in size from 460 to 550 square feet of building area.

From Grid #2, the comparable properties were described as two-story frame or stone dwellings that were built in 1955 or 1961 and have effective ages ranging from 1961 to 1972. The comparable dwellings range in size from 2,282 to 4,239 square feet of living area. Features include unfinished full or partial basements, a fireplace, and a garage ranging in size from 300 to 726 square feet of building area. Two of the comparables feature central air conditioning.

The comparables from Grids #1 and #2 have improvement assessments ranging from \$86,085 to \$208,057 or from \$37.72 to \$49.08 per square foot of living area. The subject's improvement assessment is \$132,510 or \$51.48 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$105,277 or \$40.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$198,049 was disclosed. In support of the subject's assessment, the board of review presented a letter and a grid analysis of three comparable properties consisting of two-story frame, masonry, or frame and masonry dwellings that were built and also have effective ages between 1978 and 1988. The dwellings range in size from 2,116 to 2,695 square feet of living area. Features include full or partial unfinished basements, a fireplace, and a garage ranging in size from 242 to 616 square feet of building area. Two comparables have central air conditioning. These properties have improvement assessments ranging from \$108,055 to \$132,894 or from \$49.31 to \$51.07 per square foot of living area. In the letter, the board of review argued that given the subject's large basement and newer age, its slightly higher per-square-foot improvement assessment was logical. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear

the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of nine comparables for the Board's consideration to support their respective positions. The Board has given less weight to appellants' Grid #1 comparables #1 and #2 due to their superior brick exterior construction. The Board has also given less weight to appellants' Grid #2 comparables #1 and #3 due to differences in exterior construction and/or dwelling size. The Board has also given less weight to board of review comparable #1 due to its superior brick exterior construction. Thus, the Board finds the remaining four comparables submitted by both parties were the most similar comparables on this record to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis.

These comparables had improvement assessments that ranged from \$37.72 to \$51.07 per square foot of living area. The subject's improvement assessment of \$51.48 per square foot of living area is above the range established by the most similar comparables, but the subject is also newer than all of these comparables and thus would be expected to have a higher value. Moreover, the subject dwelling was superior to board of review comparable #2, which was at the high end of the range, in that the subject features a larger basement, more living area square footage, a larger garage and has central air conditioning. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark Morris

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: February 23, 2010

Allen Castrovillari

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 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 the subsequent year 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.

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.