



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

APPELLANT: Tony Mancini  
DOCKET NO.: 12-02139.001-R-1  
PARCEL NO.: 16-07-105-024

The parties of record before the Property Tax Appeal Board are Tony Mancini, the appellant, by attorney Julia Mezher of Mar Cal Law, P.C. in Chicago; 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:** \$95,950  
**IMPR:** \$143,865  
**TOTAL:** \$239,815

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 2012 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 dwelling of frame and brick construction with 3,234 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a

fireplace and a 627 square foot attached garage. The property has a .51 acre site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant appeared through counsel before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables that have improvement assessments ranging from \$26.49 to \$39.34 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$113,016 or \$34.95 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 \$239,815. The subject property has an improvement assessment of \$143,865 or \$44.49 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables that have improvement assessments ranging from \$43.67 to \$57.99 per square foot of living area. The board of review's evidence included a grid of the appellant's comparables disclosing the homes were built from 1964 to 1966.

As to the appellant's evidence, the board of review's representative, Karl Jackson, argued that the appellant's comparables were older than the subject having been built between 1964 and 1966.

Based on this evidence, the board of review requested confirmation of the subject's improvement 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 best evidence of assessment equity to be the board of review's comparables. These comparables were most similar to the subject in location, style, age, size and features. The Board gave less weight to the appellant's comparables due to their significantly older ages when compared to the subject. The board of review's comparables had improvement assessments that ranged from \$43.67 to \$57.99 per square foot of living area. The subject's improvement assessment of \$44.49 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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 subject's 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: August 22, 2014

*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.