



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

APPELLANT: Jeffrey & Noreen Tennant  
DOCKET NO.: 16-04035.001-R-1  
PARCEL NO.: 15-18-301-012

The parties of record before the Property Tax Appeal Board are Jeffrey & Noreen Tennant, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and 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:** \$63,214  
**IMPR.:** \$254,275  
**TOTAL:** \$317,489

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 dwelling of brick exterior construction with 5,475 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 736 square foot attached garage. The property has a 56,658 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .64 of a mile from the subject property. The comparables are described as 2-story dwellings of brick or dryvit exterior construction ranging in size from 4,892 to 5,901 square feet of living area. The dwellings were constructed from 1993 to 1995. Each of the comparables have a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 655 to 968

square feet of building area. The comparables have sites ranging in size from 37,034 to 46,522 square feet of land area. The comparables sold from April 2014 to March 2016 for prices ranging from \$475,000 to \$960,000 or from \$89.78 to \$163.53 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$317,489. The subject's assessment reflects a market value of \$957,446 or \$174.88 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.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .404 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or dryvit exterior construction ranging in size from 5,303 to 5,747 square feet of living area. The dwellings were constructed from 1995 to 2000. Each of the comparables have a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 802 to 1,145 square feet of building area. The comparables have sites ranging in size from 33,957 to 66,130 square feet of land area. The comparables sold from June 2014 to August 2016 for prices ranging from \$967,500 to \$1,200,000 or from \$179.83 to \$208.80 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

The appellant submitted rebuttal critiquing the board of review's submission noting differences in bathrooms, finished basements and/or fireplaces.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted seven suggested sale comparables for consideration. The Board gave less weight to the appellants' comparable #3 along with board of review comparables #1, #2 and #4 due to their 2014 sale dates being less proximate in time to the January 1, 2016 assessment date.

The Board finds appellants' comparables #1 and #2 along with board of review comparable #3 sold most proximate in time to the January 1, 2016 assessment date and are similar to the subject in location, design, age and most features. They sold from February 2015 and August 2016 for prices ranging from \$475,000 to \$967,500 or from \$89.78 to \$179.83 per square foot living area including land. The subject's assessment reflects an estimated market value of \$957,446 or \$174.88 per square foot of living area, including land, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to the

comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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: March 19, 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

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COUNTY

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