



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

APPELLANT: Thomas & Linda Olson  
DOCKET NO.: 16-04057.001-R-1  
PARCEL NO.: 15-31-104-006

The parties of record before the Property Tax Appeal Board are Thomas & Linda Olson, 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 a Reduction 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:** \$48,536  
**IMPR.:** \$193,344  
**TOTAL:** \$241,880

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 frame exterior construction with 4,028 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an inground swimming pool with hot tub and a 1,036 square foot attached garage. The property is located in Long Grove, Vernon Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. The appellants did not contest the land assessment. In support of this argument, the appellants submitted information

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<sup>1</sup> The Board finds the board of review submitted a copy of a Certificate of Error issued on September 1, 2017 that corrected the subject's size from 4,501 to 4,028 square feet of living area. This resulted in a reduction of the subject's total assessment from \$264,979 to \$252,990.

on three equity comparables located in the same neighborhood code as the subject as defined by the local assessor. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,125 to 4,744 square feet of living area. The dwellings were constructed from 1979 or 1987. The comparables have unfinished basements, central air conditioning, one to three fireplaces and a garage ranging in size from 781 to 970 square feet of building area. One comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$163,108 to \$198,523 or from \$39.54 to \$42.52 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$252,990. The subject property has an improvement assessment of \$204,454 or \$50.76 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables located in the same neighborhood code as the subject as defined by the local assessor. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,902 to 4,790 square feet of living area. The dwellings were constructed from 1989 or 2003. The comparables have basements, three of which have finished area. Each comparable features central air conditioning, one or two fireplaces and a garage ranging in size from 704 to 966 square feet of building area. One comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$180,181 to \$220,449 or from \$46.02 to \$48.42 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to appellants' comparables due to their dissimilar age when compared to the subject. The Board also gave less weight to board of reviews comparables #1 and #3 due their larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining two comparables submitted by the board of review. These two comparables are more similar in dwelling size, design, age and most features when compared to the subject. The comparables have improvement assessments of \$180,181 and \$ 202,346 or \$46.18 and \$48.42 per square foot of living area. The subject has an improvement assessment of \$204,454 or \$50.76 per square foot of living area, which falls above the most similar comparables in this record. After considering

adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: 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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