



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

APPELLANT: Robert Paresi  
DOCKET NO.: 17-02388.001-R-1  
PARCEL NO.: 15-30-302-004

The parties of record before the Property Tax Appeal Board are Robert Paresi, the appellant, 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:** \$49,631  
**IMPR.:** \$181,116  
**TOTAL:** \$230,747

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 2017 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 with 4,592 square feet of living area. The dwelling was constructed in 1983. Features of the subject include a full basement with finished area, central air conditioning, three fireplaces, 480 linear foot inground pool and 936 square foot garage. The property has a 40,946 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located in the subject's subdivision and less than one mile from the subject property. The comparables are improved with two-story single family dwellings with brick exterior which were built in 1985 or 1986. Features include full basements with finished area, central air conditioning and one to three fireplaces. Each comparable has a garage that range in size from 768 to 814 square feet of building area. The

dwellings range in size from 3,748 to 4,160 square feet of living area and have sites that range in size from 40,086 to 45,182 square feet of land area. The comparables sold from June 2016 to September 2016 for prices ranging from \$504,000 to \$570,000 or from \$133.37 to \$137.02 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced to \$206,568.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,747. The subject's assessment reflects a market value of \$696,069 or \$151.58 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables located in the subject's subdivision code and within .664 of a mile from the subject property. The comparables are improved with two-story brick or wood exterior and were built between 1984 and 1988. Each comparable has a full basement with finished area, central air conditioning, two or three fireplaces and garages that contain between 744 and 1,020 square feet of building area. One comparable has an inground pool. The dwellings range in size from 4,125 to 4,614 square feet of living area and have sites that range in size from 40,244 to 58,740 square feet of land area. The comparables sold from August 2017 to August 2018 for prices ranging from \$660,000 to \$820,000 or from \$160.00 to \$177.72 per square foot living area, land included. Based on this evidence the board of review requested the assessment be confirmed.

### **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 parties submitted seven comparables for the Board's consideration. The Board gave minimal weight to the board of review comparables #1, #2 and #4 as the of sales occurred well past the subject's January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellant's comparables #1, #2 and #3 and board of review comparable sale #3 as these comparables are considered most similar to the subject in location, land area, design, dwelling size and features. Each comparable submitted to the Board was considered inferior to the subject due to lack of an inground pool which is a feature of the subject property. These most similar comparables sold from June 2016 to August 2017 for prices ranging from \$504,000 to \$660,000 or \$133.37 to \$160.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$696,069 or \$151.58 per square foot of living area including land, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's assessment is supported. Based on this evidence the Board finds 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. 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: April 21, 2020



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert Paresi, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085