



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

APPELLANT: Jeffrey Wener
DOCKET NO.: 17-03584.001-R-1
PARCEL NO.: 14-13-403-008

The parties of record before the Property Tax Appeal Board are Jeffrey Wener, 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: \$93,579
IMPR.: \$233,479
TOTAL: \$327,058

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 1.5-story dwelling with a wood siding exterior containing 4,751 square feet of living area. The dwelling was built in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached garage with 672 square feet of building area. The property also has an indoor swimming pool within a 1,595 square foot enclosure. The property has a 61,841 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings with wood siding or brick exteriors that range in size from 4,280 to 4,835 square feet of living area. The dwellings were built from 1990 to 1993. Each home has an unfinished basement, central air conditioning, two or three fireplaces and an

attached garage ranging in size from 792 to 961 square feet of building area. These properties have improvement assessments ranging from \$183,445 to \$203,436 or from \$41.87 to \$45.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$206,652.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$327,058. The subject property has an improvement assessment of \$233,479 or \$49.14 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings with wood siding, brick or wood siding and brick exteriors that range in size from 4,111 to 4,735 square feet of living area.¹ The homes were built from 1991 to 2004. Each comparable has an unfinished basement, central air conditioning, two fireplaces and a garage ranging in size from 659 to 1,127 square feet of building area. One comparable has an in-ground swimming pool. The comparables have improvement assessments ranging from \$199,596 to \$230,308 or from \$46.06 to \$49.01 per square foot of living area. The board of review requested the assessment be sustained.

Conclusion of Law

The appellant 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 parties submitted information on nine comparables in support of their respective positions. The comparables are relatively similar to the subject property in location, size, age and features with the exception the subject property has an indoor swimming pool within a 1,595 square foot enclosure that none of the comparables have. The comparables submitted by the parties have improvement assessments ranging from \$183,445 to \$230,308 or from \$41.87 to \$49.01 per square foot of living area. The subject's improvement assessment of \$233,479 or \$49.14 per square foot of living area falls above the range established by the comparables in this record but justified given the fact the subject has the additional feature, an enclosed/indoor swimming pool, that the comparables do not have. 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.

¹ In the grid analysis the board of review had two duplicate comparables located on PIN 14-13-301-012 and PIN 14-13-302-007.

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: June 16, 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

Jeffrey Wener, 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