



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

APPELLANT: Peter Senatore  
DOCKET NO.: 17-03695.001-R-1  
PARCEL NO.: 11-14-301-056

The parties of record before the Property Tax Appeal Board are Peter Senatore, 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:** \$77,851  
**IMPR.:** \$185,358  
**TOTAL:** \$263,209

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 construction with 4,256 square feet of living area. The dwelling was constructed in 1983 but has an effective age of 1993 due to remodeling in 2014.<sup>1</sup> Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 728 square foot attached garage. The property has an 80,593 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,714 to 4,008

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<sup>1</sup> The board of review provided the property record card of the subject disclosing a permit was issued in July 2017 for kitchen and bathroom remodeling. The board of review noted the cost for the remodeling was \$200,000.

square feet of living area. The dwellings were constructed from 1973 to 1979. The comparables each feature an unfinished basement, one to three fireplaces and an attached garage ranging in size from 742 to 1,081 square feet of building area. In addition, two comparables each have central air conditioning and comparable #3 has a 252 square foot detached garage. The comparables have improvement assessments ranging from \$122,653 to \$143,042 or from \$33.02 to \$36.44 per square foot of living area. Based on this evidence, the appellant 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 \$263,209. The subject property has an improvement assessment of \$185,358 or \$43.55 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis of three equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,843 to 4,878 square feet of living area. The dwellings were constructed from 1979 to 2002. Comparable #3 has an effective age of 1985 due to remodeling in 1995. The comparables each feature an unfinished full or partial basement, central air conditioning, two or four fireplaces and a garage ranging in size from 864 to 984 square feet of building area. The comparables have improvement assessments ranging from \$184,005 to \$202,143 or from \$40.01 to \$50.54 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested equity comparables for the Board's consideration. The Board gave reduced weight to the appellant's comparables #2 and #3 which differ from the subject in that comparable #2 lacks central air conditioning and comparable #3 has an older dwelling and an additional detached garage unlike the subject. The Board also gave reduced weight to board of review comparables #1 and #2 as their dwellings are either larger in size or newer in age when compared to the subject.

The Board finds the remaining two comparables were somewhat similar to the subject in location, dwelling size and design when compared to the subject. However, each has a dwelling that is older in age or effective age when compared to the subject's effective age of 1993. These comparables have improvement assessments of \$36.44 and \$40.01 per square foot of living area. More weight was given to board of review comparable #3 as it was built in 1983 like the subject and was reported to have been remodeled in 1995. The subject property has an improvement

assessment of \$43.55 per square foot of living area, which is greater than the two most similar comparables in this record but appears to be supported given the subject was reported to have been remodeled in 2014 unlike any of the comparables. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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 no 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: July 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

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