



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

APPELLANT: Jeffrey Wener  
DOCKET NO.: 18-02266.001-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 **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:** \$94,721  
**IMPR.:** \$189,019  
**TOTAL:** \$283,740

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 2018 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 1-½-story wood-sided dwelling with 4,751 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 672-square foot garage. The home features a 595-square foot indoor swimming pool.<sup>1</sup> The property has a 61,841 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales of properties located within .42 of a mile from the subject, all of which share the same neighborhood code as the subject. The dwellings were built in 1990 or 2000 and consist of two-story brick single-family dwellings. The houses range in

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<sup>1</sup> While appellant's grid analysis shows the home features an indoor swimming pool, the board of review disclosed that it is an indoor swimming pool.

size from 4,735 to 5,504 square feet of living area and are situated on sites ranging in size from 56,262 to 117,707 square feet of land area. According to the grid analysis, the dwellings each have an unfinished basement, but the schematics show that comparables #1 and #3 have 1,941 and 124 square feet of finished area, respectively. The homes also have central air-conditioning, two or three fireplaces, and a garage ranging in size from 920 to 1,133 square feet of building area. Two comparables have each feature an inground swimming pool. These comparables sold from July 2015 to April 2018 for prices ranging from \$842,500 to \$1,005,000 or from \$153.07 to \$196.40 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$283,740, which reflects a market value of approximately \$851,305 or \$179.18 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$321,806. The subject's assessment reflects a market value of approximately \$972,811 or \$204.76 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards containing information on the subject and three comparable sales, one of which was also submitted by the appellant. The properties are located within .62 of a mile from the subject, all of which have the same neighborhood code as the subject. The dwellings consist of one-story or two-story brick single-family dwellings situated on sites containing from 69,910 to 121,538 square feet of land area. The homes were built in 2000 or 2004 and range in size from 3,882 to 5,504 square feet of living area. The comparables each have a full basement with finished area, according to the property record cards submitted by the board of review. Each comparable has central air conditioning, two fireplaces, and a garage ranging in size from 988 to 1,334 square feet of building area. The comparables sold from July 2016 to April 2018 for prices ranging from \$800,000 to \$985,000 or from \$153.07 to \$209.75 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

To support their respective positions before the Property Tax Appeal Board, the parties submitted a total of five comparable sales<sup>2</sup> with varying degrees of similarity to the subject. The Board gave less weight to appellant's comparables #2 and #3 and board of review comparable #3 as their 2015 and 2016 sales are dated relative to the January 1, 2018 assessment date at issue.

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<sup>2</sup> Appellant's comparable #2 is the same property as board of review comparable #1.

Despite the poor quality of the comparables submitted for the Board's consideration, the Board finds that board of review comparables #1 and #2, which includes the parties' common comparable, were the best comparables submitted in the record and sold more proximate in time to the assessment date at issue. These comparables sold in January and April 2018 for \$800,000 and \$842,500 or \$206.08 and \$153.07 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$972,811 or \$204.76 per square foot of living area, land included, which is not supported by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject in features such as dwelling size and garage size, the Board finds the subject's assessed value is not supported and a reduction in the subject's assessment is warranted commensurate with appellant's request.

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: January 19, 2021



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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