



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

APPELLANT: Jason Morrow
DOCKET NO.: 18-02288.001-R-1
PARCEL NO.: 15-20-104-015

The parties of record before the Property Tax Appeal Board are Jason Morrow, 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: \$39,319
IMPR.: \$125,280
TOTAL: \$164,599

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 two-story wood-sided single-family dwelling with 3,132 square feet of living area. The dwelling was constructed in 1986 and features an unfinished basement, central air-conditioning, two fireplaces and a 529-square foot garage. The dwelling is located in Long Grove, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .30 of a mile from the subject. The comparables consist of two-story brick or wood-sided single-family dwellings that were built in either 1985 or 1987. The dwellings range in size from 2,904 to 3,530 square feet of living area. Each of the dwellings has a basement, one with finished area, central air-conditioning, and a garage ranging in size from 483 to 704 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging

from \$96,744 to \$127,491 or from \$33.31 to \$38.03 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 \$182,284. The subject property has an improvement assessment of \$142,965 or \$45.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables are located within .481 of a mile from the subject and consist of one, 1-1/2-story and three, two-story brick or wood-sided single-family dwellings built from 1984 to 1988. The dwellings range in size from 3,132 to 3,140 square feet of living area. Each homes features an unfinished basement, central air-conditioning, one or two fireplaces, and a garage ranging in size from 748 to 861 square feet of building area. The comparables have improvement assessments ranging from \$129,425 to \$162,833 or from \$41.32 to \$51.86 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 taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented data on seven suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparable #3 which is superior to the subject in exterior finish, bathroom count and basement finish. The Board also gave less weight to board of review comparables #1 and #2 which differ from the subject in style, exterior finish, and/or bathroom count.

The Board finds that the remaining four comparables are similar to the subject in age, design, location, size, and most features, although each comparable has a larger garage, superior to the subject. These comparables had improvement assessments ranging from \$96,744 to \$142,698 or from \$33.31 to \$45.56 per square foot of living area. The subject's improvement assessment of \$142,965 or \$45.65 per square foot of living area falls above the range established by the best comparables in the record.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

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:

December 15, 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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