



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

APPELLANT: Anita & Ed Carne  
DOCKET NO.: 19-00788.001-R-1  
PARCEL NO.: 15-07-301-016

The parties of record before the Property Tax Appeal Board are Anita & Ed Carne, the appellants, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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:** \$ 62,667  
**IMPR.:** \$136,603  
**TOTAL:** \$199,270

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2019 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 frame exterior construction with 3,429 square feet of living area. The dwelling was constructed in 2002 and is approximately 17 years old. Features of the home include a full basement with 1,143 square feet of finished area, central air conditioning, two fireplaces and a 759 square foot garage. The property has a 1.96-acre site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located in the same neighborhood code as the subject and from .08 to .73 of mile from the subject. The parcels range in size from 1.06 to 2.29-acres of land area and are improved with two-story dwellings of frame or brick exterior construction. The homes were built from 1980 to 1991 and range in size from 3,429 to 4,776 square feet of living area. Each comparable has a basement, one of which has 1,763

square feet of finished area. The dwellings feature central air conditioning, one to three fireplaces and a garage ranging in size from 726 to 1,068 square feet of building area. The comparables sold from May 2017 to May 2019 for prices ranging from \$420,000 to \$640,000 or from \$105.24 to \$143.69 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced total assessment of \$148,987 which would reflect a market value of approximately \$447,000 or \$130.36 per square foot of living area, including land, when applying 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 \$199,270. The subject's assessment reflects a market value of \$605,868 or \$176.69 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

As to the appellants' evidence, the board of review noted that appellants' sales #1 and #2 each sold in 2017, a date more remote in time to the valuation date at issue of January 1, 2019. According to the board of review, appellants' sale #3 has a 40% land value deduction as it backs to Route 53 as compared to the subject which has a 5% land increase due to its cul-de-sac location.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood code as the subject and from .06 to .28 of mile from the subject. The parcels range in size from 1.19 to 2.03-acres of land area and are improved with two-story dwellings of frame or brick exterior construction. The homes were built from 1989 to 1991 and range in size from 3,043 to 4,267 square feet of living area. Each comparable has a basement, four of which have from 1,330 to 2,007 square feet of finished area and where comparable #4 has a walkout-style basement. The dwellings feature central air conditioning, one to three fireplaces and a garage ranging in size from 768 to 945 square feet of building area. Comparables #2 and #5 each have inground swimming pools of 722 and 324 square feet, respectively, and comparable #5 also has a hot tub. The comparables sold from February 2018 to March 2020 for prices ranging from \$560,000 to \$725,000 or from \$162.93 to \$184.87 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that the comparables presented by the board of review have larger basements with four of the properties having more finished area than the subject dwelling. In addition, four of the comparables have superior brick exterior construction, two comparables have more living area than the subject, one comparable has a walkout basement and two comparables have pools where one also has a hot tub. Given these superior attributes, the appellants contend that the board of review evidence should be given little weight.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2 and #4 due to the sales being dated for a valuation as of January 1, 2019 and/or substantial differences in dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #1, #4 and #5 due to swimming pool amenities and/or walkout basement features that are dissimilar to the subject dwelling along with the fact that comparables #4 and #5 are each substantially larger than the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable sale #3 and board of review comparable sales #2 and #3 where these comparables require upward adjustments for their inferior dates of construction as compared to the subject and where two comparables also necessitate upward adjustments for their inferior unfinished basements. These three most similar comparables sold from February 2018 to May 2019 for prices ranging from \$475,000 to \$660,000 or from \$138.52 to \$184.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$605,868 or \$176.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record despite the fact that the subject dwelling is superior to each of these three comparables in age and superior in finished basement area as compared to two of these comparables. Based on this evidence and after considering appropriate adjustments to the best comparables in the record, the Board finds the appellants failed to establish by a preponderance of the evidence that the subject property is overvalued and therefore 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: July 20, 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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