



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

APPELLANT: Scott Tarnoff  
DOCKET NO.: 19-02794.001-R-1  
PARCEL NO.: 15-24-105-007

The parties of record before the Property Tax Appeal Board are Scott Tarnoff, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$65,980  
**IMPR.:** \$129,743  
**TOTAL:** \$195,723

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 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 2-story dwelling of frame exterior construction containing 3,204 square feet of living area. The dwelling was built in 1969 with an effective age of 1971. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached garage with 462 square feet of building area. The property has a 20,473-square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales<sup>1</sup> located from .10 of a mile to 1.06 miles from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 15,682 to 25,700 square feet of land area and

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<sup>1</sup> The Board has renumbered the comparables on the second page of the appellant's grid analysis as comparables #6 through #8 for clarity.

are improved with 2-story dwellings of frame or brick and frame exterior construction that range in size from 2,729 to 3,811 square feet of living area. The dwellings were built from 1964 to 1976. Seven comparable each have a basement with six being partially finished. Each dwelling also has central air conditioning, one or three fireplaces, and an attached garage ranging in size from 456 to 842 square feet of building area. The comparables sold from February 2018 to June 2019 for prices ranging from \$380,000 to \$665,000 or from \$128.21 to 187.15 per square foot of living area, including land. The appellant provided the property record cards and photos associated with each comparable property. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$181,648.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,723. The subject's assessment reflects a market value of \$595,084 or \$185.73 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.

In support of its contention of the correct assessment, the board of review submitted information on nine comparable sales, four of which were also submitted by the appellant.<sup>2</sup> The comparables are located from .10 to .77 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 15,682 to 42,689 square feet of land area and are improved with one split-level and eight 2-story dwellings of brick, frame, or brick and frame exterior construction that range in size from 2,606 to 3,811 square feet of living area. The dwellings were built from 1964 to 1977. Eight dwellings have a basement with six being partially finished. Each home also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 729 square feet of building area. The comparables sold from February 2018 to May 2019 for prices ranging from \$494,000 to \$720,000 or from \$174.49 to \$249.42 per square foot of living area, including land. The board of review also submitted property record cards for the subject and photos of each comparable property. Based on this evidence, the board of review requested the assessment be sustained.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted for the Board's consideration a total of thirteen comparable sales which include four common comparables. The Board gives less weight to appellant's comparable #1 which lacks a basement unlike the subject and is located more than 1 mile distant from the subject. The Board gives less weight to board of review comparable #9 which is a different

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<sup>2</sup> The board of review comparables #1 through #4 are the same properties as appellant's comparables #2 through #5, respectively.

design/style than the subject and has a significantly larger site relative to the subject. The Board also gives reduced weight to appellant's comparable #5/board of review comparable #4 based on its significantly larger dwelling size relative to the subject. Finally, the Board gives less weight to appellant's comparables #2, #3, #6, #7, and #8, along with board of review comparables #1, #2, #7, and #8 (these include two common comparables) based on each of these dwellings having a finished basement area, dissimilar to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable #4/board of review comparable #3, along with board of review comparables #5 and #6. These three comparables are most similar to the subject in terms of location, age, design, and most features, however, each of these comparables differs slightly from the subject in either dwelling size and/or enclosed porch/deck features, which would require consideration of appropriate upward or downward adjustments to the comparables in order to make the comparables more equivalent to the subject. These remaining best comparables in the record sold from May 2018 to March 2019 for prices ranging from \$600,000 to \$612,000 or from \$187.15 to \$235.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$595,084 or \$185.73 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and no reduction 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: October 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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