



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

APPELLANT: Eric Russell
DOCKET NO.: 19-03776.001-R-1
PARCEL NO.: 15-07-301-058

The parties of record before the Property Tax Appeal Board are Eric Russell, 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: \$63,299
IMPR.: \$270,610
TOTAL: \$333,909

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 two-story dwelling of brick exterior construction with 6,085 square feet of living area. The dwelling was constructed in 1999 and is approximately 20 years old. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 1,447 square foot garage. The property also features an 890 square foot inground swimming pool.¹ The property has an 87,120 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity

¹ The Board finds the best description of the subject property is found in its property record card provided by the board of review that disclosed the subject property has an inground swimming pool, which was not reported by the appellant.

comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 5,208 to 5,955 square feet of living area. The dwellings range in age from 28 to 33 years old. The comparables each have a full or partial basement, three of which have finished area. Each comparable has central air conditioning, two or three fireplaces and a garage that ranges in size from 893 to 1,080 square feet of building area. The comparables have improvement assessments that range from \$174,180 to \$212,733 or from \$33.44 to \$38.73 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$222,254 or \$36.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$333,909. The subject property has an improvement assessment of \$270,610 or \$44.47 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with a one-story dwelling and four, two-story dwellings of brick or wood siding exterior construction ranging in size from 3,180 to 7,335 square feet of living area. The dwellings were built from 1985 to 2003. Comparable #3 has an effective age of 1987. The comparables each have a full basement with a recreation room, three of which have walkout designs. Each comparable has central air conditioning, two to five fireplaces and a garage that ranges in size from 768 to 1,582 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$152,079 to \$328,621 or from \$41.60 to \$47.82 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #3 and #4, as well as board of review comparables #1, #2, #3 and #5 due to differences from the subject in dwelling size. Furthermore, board of review comparable #3 is a dissimilar one-story design when compared to the subject dwelling's two-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #4, which are relatively similar to the subject in location, dwelling size and design. The Board finds the appellant's comparable #2 is older in age than the subject dwelling with less basement finish, a smaller garage and has no inground swimming pool like the subject, suggesting upward adjustments for these differences would be required to make this

comparable more equivalent to the subject. The Board finds board of review comparable #3 has less basement finish and a smaller garage than the subject, suggesting upward adjustments for these features would be required to make this comparable more equivalent to the subject. The comparables have improvement assessments of \$35.72 and \$43.39 per square foot of living area, respectively. The subject's improvement assessment of \$44.47 per square foot of living area is greater than the two most similar comparables in the record. However, after considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: November 16, 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

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