



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

APPELLANT: Kevin Rose
DOCKET NO.: 19-05833.001-R-1
PARCEL NO.: 14-24-401-026

The parties of record before the Property Tax Appeal Board are Kevin Rose, the appellant, by attorney John Buscher, of The Buscher Firm in Deerfield, 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: \$77,967
IMPR.: \$132,134
TOTAL: \$210,101

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 frame exterior construction with 4,186 square feet of living area. The home was constructed in 1958 with a reported effective age of 1977. Features of the home include a partial basement, central air conditioning, two fireplaces, and a 610 square foot garage. The property has a 146,980 square foot site and is located in Long Grove, Ela Township, Lake County.¹

The appellant contends land assessment inequity as the basis of the appeal; no dispute was raised concerning the improvement assessment. In support of this argument the appellant submitted information on five equity comparables having lot sizes ranging from 165,315 to 459,558 square feet and that are located from 0.38 to 1.81 miles of the subject property, although within the

¹ The parties differ as to the square footage of the subject property's lot. The Board finds the best description of the subject property is found in the property record card presented by the board of review.

same assessment neighborhood as the subject property. The comparables have land assessments ranging from \$60,251 to \$156,415 or from \$0.34 to \$0.42 per square foot of land area. Based upon this evidence, the appellant requested the subject property's land assessment be reduced to \$53,021 or \$0.36 per square foot of land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$210,101. The subject property has a land assessment of \$77,967 or \$0.53 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables having lot sizes ranging from 79,760 to 138,890 square feet and located from 0.29 to 1.6 miles of the subject property, although within the same assessment neighborhood as the subject property. The comparables have land assessments ranging from \$60,923 to \$81,938 or from \$0.50 to \$1.03 per square foot of land area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellant 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 ten comparables for the Board's consideration for the land assessment inequity argument. The Board gives less weight to the appellant's comparables. The appellant's comparables #1 through 4 have much larger lot sizes than the subject property, and the appellant's comparable #5 has both a larger lot size than the subject property and is located 1.81 miles from the subject property. The Board gives less weight to the board of review's comparables #1, #3, and #5. These comparables have smaller lot sizes than the subject property, and comparables #1 and #5 are each located more than one mile from the subject property.

The Board finds the best evidence of assessment equity to be the remaining comparables, which have similarly sized lots as the subject property and are close in proximity to the subject property. The best comparables, the board of review's comparables #2 and #4, had land assessments of \$80,057 and \$69,161 or of \$0.61 and \$0.50 per square foot of land area, respectively. The subject property's land assessment of \$77,967 or \$0.53 per square foot of land area has a similar total land assessment to the best land comparables in this record and is bracketed by the best comparables on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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: January 18, 2022



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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