



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

APPELLANT: William Brand
DOCKET NO.: 19-07325.001-R-1
PARCEL NO.: 15-19-402-004

The parties of record before the Property Tax Appeal Board are William Brand, 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: \$45,232
IMPR.: \$169,867
TOTAL: \$215,099

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 site with approximately 43,610 square feet of land area improved with a two-story dwelling of wood siding exterior construction containing 3,607 square feet of living area. The dwelling was built in 1989 and is approximately 30 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 977 square feet of building area. The property 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 comparables improved with two-story dwellings of wood siding exterior construction ranging in size from 3,500 to 3,800 square feet of living area. The dwellings are either 29 or 30 years old. Each comparable has a full basement with one having a recreation room, central air conditioning,

one fireplace, and an attached garage ranging in size from 704 to 785 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .44 miles from the subject property. The improvement assessments on these properties range from \$156,723 to \$166,939 or from \$41.24 to \$45.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$159,690.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,099. The subject property has an improvement assessment of \$169,867 or \$47.09 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 improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,258 to 3,818 square feet of living area. The homes were built from 1988 to 1991. Each comparable has a full basement finished with a recreation room, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 750 to 980 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .38 miles from the subject property. The improvement assessments on these properties range from \$170,745 to \$189,533 or from \$48.94 to \$52.98 per square foot of living area.

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 nine comparables submitted by the parties that are similar to the subject in location as well as being improved with dwellings similar to the subject in style and age. The Board gives less weight to board of review comparable #2 as this property has an inground swimming pool, a feature the subject does not have. The Board gives less weight to board of review comparables #3 and #5 due to their smaller dwelling sizes in relation to the subject property. The Board finds the best evidence of assessment equity to be the appellant's comparables as well as board of review comparables #1 and #4. The Board finds that each of the appellant's comparables as well as board of review comparable #1 has a significantly smaller garage than the subject suggesting that an upward adjustment would be needed to make these comparables more similar to the subject property. The Board also finds that appellant's comparable #3 as well as board of review comparables #1 and #4 have recreation rooms in their basements while the subject has an unfinished basement, suggesting a downward adjustment to the comparables would be appropriate to make them more equivalent to the subject property. Finally, board of review comparable #1 has an additional fireplace when contrasted with the

subject property, again suggesting a downward adjustment to the comparable would be appropriate to make it more equivalent to the subject property. These six comparables have improvement assessments that range from \$156,723 to \$189,533 or from \$41.24 to \$49.64 per square foot of living area. The subject's improvement assessment of \$169,867 or \$47.09 per square foot of living area falls within the range established by the best comparables in this record and is supported when considering the differing features and indicated adjustments.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

Based on this record 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:

April 19, 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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