



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

APPELLANT: Brian Booker
DOCKET NO.: 19-07395.001-R-1
PARCEL NO.: 15-30-102-008

The parties of record before the Property Tax Appeal Board are Brian Booker, the appellant(s), 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: \$50,941
IMPR.: \$236,528
TOTAL: \$287,469

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 is improved with a two-story dwelling of brick exterior construction with 4,256 square feet of living area. The dwelling was built in 1986 and is approximately 33 years old. Features of the home include a walk-out basement with a 1,170 square foot recreation room, central air conditioning, three fireplaces and an attached garage with 2,434 square feet of building area. The subject also has an inground swimming pool. The property has a site with approximately 60,110 square feet of land area 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 comparables improved with two-story dwellings of wood siding exterior construction ranging in size from 3,174 to 4,981 square feet of living area. The dwellings range in age from 25 to 38

years old. Each comparable has a full or partial basement with three having finished area, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 483 to 950 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from .09 to .37 of one mile from the subject property. The improvement assessments on these properties range from \$155,404 to \$242,079 or from \$48.60 to \$49.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$208,724.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$287,469. The subject property has an improvement assessment of \$236,528 or \$55.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on five equity comparables improved with two-story dwellings of wood siding, brick, and wood siding and brick exterior construction ranging in size from 3,595 to 4,981 square feet of living area. The dwellings were built from 1986 to 1994. Each comparable has a basement with three having finished area, central air conditioning, two or three fireplaces and an attached garage ranging in size from 759 to 1,275 square feet of building area. Comparables #1, #3 and #5 have an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .09 to .37 of one mile from the subject property. The improvement assessments on these properties range from \$202,494 to \$242,079 or from \$49.79 to \$63.87 per square foot of living area. Board of review comparables #2 and #4 are the same comparables as appellant's comparables #1 and #4, respectively.

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 seven comparables submitted by the parties to support their respective positions with two common comparables. The Board gives less weight to appellant's comparables #1, #2 and #3 as well as board of review comparables #1 and #2 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparable #4 as well board of review comparables #3, #4 and #5, which includes a common comparable. These comparables have attached garages ranging in size from 759 to 924 square feet of building area whereas the subject property has a significantly larger attached garage with 2,434 square feet of building area, which would require upward adjustments to the comparables to make them more equivalent to the subject property for this amenity. Board of review comparable #3 has an unfinished basement, inferior to the subject's partially finished basement, suggesting an upward adjustment to this comparable would be required for this

attribute. Appellant's comparable #4/board of review comparable #4 lacks an inground swimming pool that the subject has, suggesting an upward adjustment to this comparable would be required for this feature. These comparables have improvement assessments that range from \$202,494 to \$220,545 or from \$49.79 to \$53.90 per square foot of living area. The subject's improvement assessment of \$236,528 or \$55.58 per square foot of living area falls above the range established by the best comparables in this record but justified when considering the property's larger garage, finished basement area, and inground swimming pool, superior characteristics in relation to these comparables. 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:

May 17, 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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