



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

APPELLANT: Eric Nelson  
DOCKET NO.: 19-08494.001-R-1  
PARCEL NO.: 14-23-301-036

The parties of record before the Property Tax Appeal Board are Eric Nelson, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$49,194  
**IMPR.:** \$169,762  
**TOTAL:** \$218,956

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 4,532 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an 840 square foot garage. The property has an approximately 66,460 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two grid analyses, one with more detail, on three comparable sales and the Multiple Listing Service (MLS) sheet on comparable sale #2. The comparables are located within 0.16 of a mile from the subject property, have sites that range in size from 56,411 to

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<sup>1</sup> The Board finds the best description of the subject property was reported in the subject's property record card, submitted by the board of review, which includes a sketch of the subject's floorplan.

74,789 square feet of land area and are improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 3,862 to 4,558 square feet of living area. The dwellings were built in 1988 or 1989. Each comparable has a basement, one with finished area,<sup>2</sup> central air conditioning, one or three fireplaces and a garage ranging in size from 703 to 840 square feet of building area. Comparable #1 has a 512 square foot inground swimming pool. The properties sold from September 2017 to May 2018 for prices ranging from \$450,000 to \$537,000 or from \$104.00 to \$138.53 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$174,851 which reflects a market value of \$524,605 or \$115.76 per square foot of living area, land included, when using 4,532 square feet of living area and applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,956. The subject's assessment reflects a market value of \$665,722 or \$146.89 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 five comparable sales located within 0.28 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 67,210 to 83,450 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 3,781 to 4,043 square feet of living area. The homes were built from 1987 to 1989. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 744 to 910 square feet of building area. The properties sold from March 2018 to December 2019 for prices ranging from \$515,000 to \$683,472 or from \$136.21 to \$170.14 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #1 and #2 which, unlike the subject, feature an inground swimming pool, a basement with finished area and/or sold in 2017 less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

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<sup>2</sup> The MLS sheet for the appellant's comparable #2 reports the property to have finished area in the basement and to have two property index numbers.

The Board finds the best evidence of market value to be the remaining comparables, including the common property, which are more similar to the subject in location, age, design, and other features. These comparables sold from March 2018 to December 2019 for prices ranging from \$515,000 to \$683,472 or from \$136.21 to \$170.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$665,722 or \$146.89 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Eric Nelson, by attorney:  
Eric Feldman  
Eric Feldman & Assoc. P.C.  
123 W. Madison St.  
Suite 1704  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085