



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

APPELLANT: Jeffrey Wener
DOCKET NO.: 19-08584.001-R-1
PARCEL NO.: 14-13-403-008

The parties of record before the Property Tax Appeal Board are Jeffrey Wener, 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: \$89,852
IMPR.: \$207,287
TOTAL: \$297,139

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 part one and part two-story¹ dwelling of wood siding exterior construction with 4,751 square feet of living area. The dwelling was constructed in 1998 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, an inground pool, and a garage containing 1,156 square feet of building area.² The property has an approximately 53,140 square foot site and is located in Long Grove, Ela Township, Lake County.

¹ The parties differ as to the story height of the subject dwelling. The Board finds the best description of the subject's story height is found in the subject's property record card, which describes the subject as a part one and a part two-story dwelling.

² Although appellant's grid indicates the subject does not have a finished basement, the property sketch submitted by the appellant and the property record card submitted by the township assessor through the board of review note the basement has finished area and the property has an inground pool.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that are 18 to 26 years old. The homes range in size from 4,568 to 5,204 square feet of living area. Each dwelling has central air conditioning, two to four fireplaces, a basement, and a garage ranging in size from 789 to 1,103 square feet of building area. Comparable #3 has a finished basement.³ The comparables have improvement assessments ranging from \$177,669 to \$204,621 or from \$37.86 to \$39.49 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$184,362 or \$38.80 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 \$297,139. The subject property has an improvement assessment of \$207,287 or \$43.63 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction that were built from 1994 to 2014. The homes range in size from 4,608 to 4,858 square feet of living area. Each dwelling has central air conditioning, a basement with finished area, two to five fireplaces, and a garage ranging in size from 920 to 1,450. Comparables #3 and #4 have walk-out basements. Three of the comparables have inground pools and comparable #3 features an inground hot tub. The comparables have improvement assessments ranging from \$191,466 to \$209,372 or from \$41.15 to \$44.01 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables due to their lack of inground pools when compared to the subject. The Board also gave less weight to board of review comparable #1 due to its significantly newer age and lack of inground pool which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 through #4. The Board finds these comparables are more similar to the subject in dwelling

³ The property sketch provided by appellant notes 1,380 square feet of finished area.

size, age, and features. These comparables had improvement assessments that ranged from \$191,466 to \$209,372 or from \$41.15 to \$43.10 per square foot of living area. The subject's improvement assessment of \$207,287 or \$43.63 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and slightly above that range on a per-square-foot basis which appears to be logical given its larger basement size with finished area. Based on this record and after considering adjustments to the best comparables for differences, 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: July 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

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