



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

APPELLANT: Inna McNally  
DOCKET NO.: 19-08588.001-R-1  
PARCEL NO.: 15-31-102-002

The parties of record before the Property Tax Appeal Board are Inna McNally, 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:** \$50,730  
**IMPR.:** \$145,019  
**TOTAL:** \$195,749

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 construction with 3,290 square feet of living area. The dwelling was constructed in 1985 and is approximately 34 years old. Features of the home include a partial basement with 1,166 square feet of finished area, central air conditioning, two fireplaces and an attached garage with 851 square feet of building area. The subject property also has an inground swimming pool. The property has a site with approximately 46,170 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 or brick exterior construction ranging in size from 2,970 to 3,250 square feet of living area. The dwellings range in age from

34 to 40 years old. Each property has a full or partial basement with one having 944 square feet of finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 768 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$119,192 to \$126,435 or from \$37.98 to \$40.13 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$129,074.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,749. The subject property has an improvement assessment of \$145,019 or \$44.08 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 exterior construction ranging in size from 3,473 to 3,713 feet of living area. The dwellings were built from 1983 to 1987. Each property has a full or partial basement with three having finished area ranging in size from 1,033 to 1,169 square feet, central air conditioning, one to four fireplaces, and an attached garage ranging in size from 775 to 1,118 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .07 to .38 of one mile from the subject property. The comparables have improvement assessments ranging from \$140,754 to \$167,961 or from \$38.39 to \$45.93 per square foot of living area, including land.

### **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 parties submitted information on nine comparables to support their respective positions. The comparables submitted by the parties are relatively similar to the subject in location, age, and style. The Board gives less weight to appellant's comparables #3 and #4 as well as board of review comparables #1 through #4 due to differences from the subject dwelling in size. The Board gives most weight to appellant's comparables #1 and #2 and board of review comparable #5 as these properties have dwellings most similar to the subject in size. Appellant's comparables #1 and #2 as well as board of review comparable #5 would require upward adjustments due to the lack of an additional fireplace, the lack of finished basement area, and the lack of an inground swimming pool, features the subject property has. Additionally, appellant's comparables #1 and #2 may also require upward adjustments for having wood siding exteriors whereas the subject dwelling has a brick exterior. These three comparables have improvement assessments that range from \$121,547 to \$145,901 or from \$37.98 to \$42.01 per square foot of living area. The subject's improvement assessment of \$145,019 or \$44.08 per square foot of

living area falls within the overall range but above the range on a per square foot of living area basis established by the comparables most similar to the subject in dwelling size, which appears justified considering the necessary adjustments to the comparables for exterior construction, the additional fireplace, finished basement area, and inground swimming pool. In conclusion, 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.

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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

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