



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

APPELLANT: Jeffrey & Noreen Tennant
DOCKET NO.: 20-02221.001-R-1
PARCEL NO.: 15-18-301-012

The parties of record before the Property Tax Appeal Board are Jeffrey & Noreen Tennant, the appellants, 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: \$62,412
IMPR.: \$259,383
TOTAL: \$321,795

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2020 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 2-story dwelling of brick exterior construction with 5,475 square feet of living area. The dwelling was constructed in 1995 and is approximately 25 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 736 square foot attached garage. The property has an approximately 56,658 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,858 to 6,198 square feet of living area. The dwellings range in age from 25 to 28 years old. The appellants reported that each comparable a full basement, two of which

have finished area and one also being a walk-out design. Each comparable has central air conditioning, two to four fireplaces, and a garage that ranges in size from 616 to 1,016 square feet of building area. The comparables have improvement assessments that range from \$170,593 to \$266,006 or from \$32.24 to \$43.53 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$215,715 or \$39.40 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 \$321,795. The subject property has an improvement assessment of \$259,383 or \$47.38 per square foot of living area.

In support of this argument, the board of review submitted two grid analyses with a total of nine comparables. The first grid analysis submitted by the Vernon County Assessor's Office contained five comparables numbered #1 through #5 and the second grid analysis submitted by the Lake County Board of Review contained another four comparables that were renumbered #6 through #9 in the order which they were presented in the board of review submission. The nine comparables have the same assessment neighborhood code as the subject property and are located within 0.63 of mile from the subject. The comparables are improved with 1-story or 2-story dwellings of frame, brick, brick and frame, or brick and wood siding exterior construction ranging in size from 4,973 to 5,539 square feet of living area. The dwellings were built from 1991 to 1999. Each comparable has a basement with six having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 787 to 1,100 square feet of building area. Comparable #8 was also reported to have an inground swimming pool. These properties have improvement assessments ranging from \$235,628 to \$277,113 or from \$47.38 to \$50.97 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted thirteen comparables to support their respective positions. The Board gives less weight to the appellant's comparables as well as board of review comparables #2, #3, and #6 through #9 which have a 1-story design, unlike the subject's 2-story design; which have basement finish, a feature of the subject; and/or are larger in dwelling size than the subject. Board of review comparable #8 also has an inground pool which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' three remaining comparables which are similar to the subject in location, design, age, dwelling size, and other features. These comparables have improvement assessments that range from \$235,628 to

\$265,686 or from \$47.38 to \$47.97 per square foot of living area. The subject's improvement assessment of \$259,383 or \$47.38 per square foot of living area falls within the overall range established by the best comparables in this record and is equivalent to the lowest comparable in this range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: November 22, 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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