



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

APPELLANT: Jane Ware
DOCKET NO.: 20-02234.001-R-1
PARCEL NO.: 15-30-102-003

The parties of record before the Property Tax Appeal Board are Jane Ware, 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 **A Reduction** 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: \$56,409
IMPR.: \$205,641
TOTAL: \$262,050

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 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 wood siding and brick exterior construction with 4,981 square feet of living area. The dwelling was constructed in 1994 and is approximately 26 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a 950 square foot garage. The property has an approximately 60,548 square foot site 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 with the same assessment neighborhood code as the subject and located within 0.33 of a mile from the subject property. The comparables are reported to be improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,066 to 5,465 square feet of living area. The dwellings range in age from 31 to 42 years old. The comparables

each have a basement, three of which have finished area and with three being walk-out styles. Each comparable has central air conditioning, one or three fireplaces, and an attached garage ranging in size from 690 to 1,260 square feet of building area. The comparables have improvement assessments that range from \$114,073 to \$239,116 or from \$28.06 to \$45.81 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$181,806 or \$36.50 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 \$299,384. The subject property has an improvement assessment of \$242,975 or \$48.78 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 with the same assessment neighborhood code as the subject and located within 0.32 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,067 to 5,119 square feet of living area. The dwellings were built in 1986 or 1987 with comparable #3 having an effective built date of 1990. The comparables each have a basement with three having finished area and one of these also being a walk-out style. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 759 to 2,434 square feet of building area. Comparables #1, #2, and #3 also have inground swimming pools. The comparables have improvement assessments that range from \$203,243 to \$252,438 or from \$49.31 to \$55.78 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparables #2 through #4 due to differences from the subject dwelling in size and/or larger garage in relation to the subject's garage. The Board gives most weight to appellant's comparables #2 through #4 as well as board of review comparable #1 as these properties are most similar to the subject dwelling in size. Each dwelling is older than the subject property suggesting each would require an upward adjustment for age. Appellant's comparables #3 and #4 each have finished basement area, unlike the subject's unfinished basement, suggesting each would require a downward adjustment for this superior attribute in relation to the subject dwelling. Board of review comparable #1 has finished basement area and an in-ground swimming pool, features the subject does not have, suggesting this comparable requires downward adjustments for these amenities. These four comparables have improvement assessments ranging from \$184,301 to \$252,438 or from \$35.34 to \$49.31 per square foot of living area. The overall best comparable is appellant's

comparable #2 with an improvement assessment of \$184,301 or \$36.76 per square foot of living area. The subject has an improvement assessment of \$242,975 or \$48.78 per square foot of living area, which is above that established by three of the four best comparables in the record prior to giving any consideration to the adjustments necessary to make these properties similar to the subject dwelling. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is being inequitably assessed and a reduction in the assessment is appropriate.

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

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

APPELLANT

Jane Ware, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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