



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

APPELLANT: Jonathan Salett  
DOCKET NO.: 20-02272.001-R-1  
PARCEL NO.: 15-20-408-045

The parties of record before the Property Tax Appeal Board are Jonathan Salett, 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:** \$36,193  
**IMPR.:** \$139,984  
**TOTAL:** \$176,177

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 two-story dwelling of wood siding exterior construction with 3,329 square feet of living area. The dwelling was constructed in 1990 and is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 692 square foot attached garage. The property has an approximate 15,290 square foot site and is located in Buffalo 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 property and located within .18 of a mile from the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction with either 3,329 or 3,537 square feet of living area. The dwellings are from 29 to 31 years old. The comparables each have a basement with

finished area, central air conditioning, one fireplace, and an attached garage with either 440 or 692 square feet of building area. The comparables have improvement assessments that range from \$136,368 to \$142,534 or from \$38.55 to \$41.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$132,743 or \$39.87 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 \$197,442. The subject property has an improvement assessment of \$161,249 or \$48.44 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property and located within .18 of a mile from the subject. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,900 to 3,170 square feet of living area. The dwellings were built in 1989 or 1990. Each comparable has a basement, two of which have finished area. The comparables each have central air conditioning, one or two fireplaces, and a garage with 671 square feet of building area. The comparables have improvement assessments that range from \$144,781 to \$155,816 or from \$48.61 to \$49.92 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 a total of seven suggested equity comparables for the Board's consideration. The Board gives less weight to board of review comparables #1 and #3 which differ from the subject in basement finish or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #2 which are similar to the subject in location, design, age and dwelling size. However, the Board gives most weight to the appellant's #4 which is identical or nearly identical to the subject in age, dwelling size and most features, except it has a smaller garage than the subject. The appellant's comparables have improvement assessments that range from \$136,368 to \$155,816 or from \$38.55 to \$49.48 per square foot of living area. The subject's improvement assessment of \$161,249 or \$48.44 per square foot of living area falls above the range established by the best comparables in the record on an overall basis but within the range on a per square foot basis. However, the subject's improvement assessment is significantly higher than the improvement assessment of the most similar comparable in the record and is excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant

demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

October 18, 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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