



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

APPELLANT: Ronnie & Tina Shamuel
DOCKET NO.: 20-02319.001-R-1
PARCEL NO.: 15-17-101-020

The parties of record before the Property Tax Appeal Board are Ronnie & Tina Shamuel, 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: \$45,381
IMPR.: \$169,108
TOTAL: \$214,489

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 two-story dwelling of brick exterior construction with 3,990 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 805 square foot garage. The property also has a 720 square foot inground swimming pool.¹ The property has a 43,560 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 with the same assessment neighborhood code as the subject. The comparables are

¹ The subject's property record card provided by the board of review revealed the subject has a 720 square foot inground swimming pool that was built in 2001, which was not reported by the appellants.

improved with two-story dwellings of brick exterior construction ranging in size from 3,962 to 4,369 square feet of living area. The dwellings range in age from 31 to 34 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, two fireplaces and a garage ranging in size from 506 to 796 square feet of building area. The comparables have improvement assessments that range from \$151,080 to \$166,157 or from \$37.30 to \$40.48 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$154,113 or \$38.62 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 \$214,489. The subject property has an improvement assessment of \$169,108 or \$42.38 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. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,894 to 3,979 square feet of living area. The dwellings were built from 1986 to 1997. Each comparable has a basement that is finished with a recreation room, central air conditioning, one to four fireplaces and a garage ranging in size from 644 to 936 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$169,169 to \$196,951 or from \$43.44 to \$49.50 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 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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board finds all of the comparables are relatively similar to the subject in dwelling size, design and age. However, five comparables have finished basements while the subject has an unfinished basement, suggesting a downward adjustment would be required to make the comparables more equivalent to the subject. Additionally, seven comparables lack an inground swimming pool, a feature of the subject, suggesting these comparables would require an upward adjustment. Nevertheless, the comparables have improvement assessments that range from \$151,080 to \$196,951 or from \$37.30 to \$49.50 per square foot of living area. The subject's improvement assessment of \$169,108 or \$42.38 per square foot of living area falls within the range established by the comparables in the record. Based on this record and after considering adjustments to the 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:

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

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

APPELLANT

Ronnie & Tina Shamuel, 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