



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

APPELLANT: Patricia Marshall
DOCKET NO.: 20-02348.001-R-1
PARCEL NO.: 15-30-302-001

The parties of record before the Property Tax Appeal Board are Patricia Marshall, 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: \$46,427
IMPR.: \$152,000
TOTAL: \$198,427

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 brick exterior construction with 3,982 square feet of living area. The dwelling was built in 1984 and is 36 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a 1,197 square foot attached garage. The property has a 40,510 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 located within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,508 to 4,294 square feet of living area and are 33 to 36 years old. The comparables have basements, two have finished area. Other features of each comparable include central air conditioning, one to three fireplaces and an attached garage

ranging in size from 704 to 814 square feet of building area. The comparables have improvement assessments ranging from \$126,420 to \$162,888 or from \$36.04 to \$38.54 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,008. The subject has an improvement assessment of \$166,581 or \$41.83 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 located within the same assessment neighborhood code as the subject. The comparables are improved with one-story or two-story dwellings of brick exterior construction that range in size from 2,993 to 4,028 square feet of living area and were built from 1987 to 1998. The comparables are reported to have basements, two of which are finished with a recreation room. Other features of each comparable include central air conditioning, one or four fireplaces and an attached garage ranging in size from 806 to 1036 square feet of building area. Comparables #1 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$134,070 to \$190,760 or from \$43.95 to \$47.36 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #3 and #4 along with board of review comparable #2 and #3 which have finished basement area unlike the subject. The Board also gives less weight to board of review comparables #1 and #4 which have inground swimming pools unlike the subject. Furthermore, board of review comparable #1 is a one-story dwelling in contrast to the subject's two-story dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 which overall are more similar to the subject in age, dwelling size, and features when compared to the subject. These two comparables have improvement assessments of \$126,420 and \$162,888 or \$36.04 and \$37.93 per square foot of living area, respectively. The subject's improvement assessment of \$166,581 or \$41.83 per square foot of living area, falls above the two best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did prove by 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:

December 20, 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

Patricia Marshall, 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