



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

APPELLANT: Marian Nagorzanski  
DOCKET NO.: 20-02421.001-R-1  
PARCEL NO.: 15-31-103-010

The parties of record before the Property Tax Appeal Board are Marian Nagorzanski, 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 **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:** \$35,889  
**IMPR.:** \$205,666  
**TOTAL:** \$241,555

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 brick construction with 4,628 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, that has finished area, central air conditioning, two fireplaces and an attached 816 square foot garage. The property has an approximately 43,060 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 that are located from .10 to .57 of a mile from the subject. The comparables are improved with 2-story dwellings containing from 4,125 to 5,144 square feet of living area. The dwellings were built from 1983 to 1988. The comparables have basements, three of which have finished area, central air conditioning, one, two, three or five fireplaces and an attached garage

ranging in size from 747 to 936 square feet of building area. The comparables have improvement assessments that range from \$166,058 to \$206,861 or from \$37.06 to \$40.26 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 \$241,555. The subject property has an improvement assessment of \$205,666 or \$44.44 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 that are located from .13 to .73 of a mile from the subject. The comparables are improved with 1-story or 2-story dwellings containing from 4,028 to 4,900 square feet of living area. The dwellings were built from 1998 to 2017. The comparables have basements, two of which have finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 704 to 1,414 square feet of building area. One comparable has a swimming pool and one comparable has a tennis court. The comparables have improvement assessments that range from \$189,743 to \$239,486 or from \$44.37 to \$48.87 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3, due to their lack of finished basement area and/or their difference in dwelling size when compared to the subject. The Board also gives less weight to the board of review's comparables #1, #2 and #4, due to their differences in style, size, age and features. The Board finds the parties' remaining comparables are similar to the subject in location, style, age, size and most features. However, the appellant's best comparable has an older dwelling and less finished basement area, when compared to the subject. The board of review's best comparable has a larger dwelling and a tennis court, unlike the subject. Nevertheless, the best comparables have improvement assessments of \$184,360 and \$212,541 or \$40.15 and \$44.37 per square foot of living area. The subject's improvement assessment of \$205,666 or \$44.44 per square foot of living area falls between the improvement assessments of the best comparables in the record on a total improvement assessment basis but slightly above on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's slightly higher per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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

Marian Nagorzanski, 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