



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

APPELLANT: Gary Pivar  
DOCKET NO.: 20-02446.001-R-1  
PARCEL NO.: 15-20-101-027

The parties of record before the Property Tax Appeal Board are Gary Pivar, 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:** \$44,549  
**IMPR.:** \$208,544  
**TOTAL:** \$253,093

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 exterior construction with 4,329 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, that has finished area, central air conditioning, two fireplaces, an attached 782 square foot garage and a swimming pool.<sup>1</sup> The property has an approximately 47,920 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 .34 of a mile from the subject. The comparables are improved with 2-story dwellings containing from 3,864 to 4,458 square feet of living area. The

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<sup>1</sup> The subject's property record card provided by the board of review revealed the subject has a swimming pool, which was not reported by the appellant.

dwellings were built in 1985 or 1987. The comparables have unfinished basements, central air conditioning, from one to three fireplaces and an attached garage ranging in size from 660 to 924 square feet of building area. The comparables have improvement assessments ranging from \$162,925 to \$172,173 or from \$37.90 to \$42.98 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 \$253,093. The subject property has an improvement assessment of \$208,544 or \$48.17 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 .04 to .16 of a mile from the subject. The comparables are improved with 2-story dwellings containing from 2,833 to 4,490 square feet of living area. The dwellings were built from 1984 to 1986. The comparables have basements, three of which have finished area, central air conditioning, from two to four fireplaces and an attached garage ranging in size from 871 to 1,499 square feet of building area. Three comparables each have a swimming pool. The comparables have improvement assessments ranging from \$138,805 to \$228,915 or from \$48.19 to \$53.53 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 due to their lack of finished basement area and swimming pool, unlike the subject. The Board also gives less weight to the board of review's comparables #1 and #3, due to their significantly smaller dwelling size or lack of finished basement area, when compared to the subject. The Board finds the board of review's remaining comparables are similar to the subject in location, style, age, size and features. The best comparables have improvement assessments of \$190,263 and \$219,817 or \$48.19 and \$48.96 per square foot of living area. The subject's improvement assessment of \$208,544 or \$48.17 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 below the best improvement assessments on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed 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

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