



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

APPELLANT: Regina Kaufmann  
DOCKET NO.: 20-02511.001-R-1 through 20-02511.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Regina Kaufmann, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-02511.001-R-1	14-36-106-005	60,712	155,041	\$215,753
20-02511.002-R-1	14-36-106-009	7,706	0	\$7,706

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 two parcels improved with a one-story dwelling of wood siding exterior construction with 3,341 square feet of living area.<sup>1</sup> The dwelling was constructed in 1972 and is approximately 48 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 808 square foot garage. The property also has a 902 square foot inground swimming pool.<sup>2</sup> The property has a combined total site size of

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<sup>1</sup> The parties described the subject as having one improved parcel identified as parcel number of 14-36-106-005 and one vacant parcel identified as parcel number 14-36-106-009.

<sup>2</sup> The board of review provided property record cards for both of the subject's parcel numbers. The property record card for parcel number 14-36-106-005 revealed the subject has an inground swimming pool, which was not reported by the appellant.

approximately 108,852<sup>3</sup> square feet of land area and is located in Long Grove, Ela 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 and located within .45 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 3,008 to 3,424 square feet of living area. The dwellings are 50 to 55 years old. Each comparable has an unfinished basement, central air conditioning, two fireplaces and a garage ranging in size from 725 to 964 square feet of building area. The comparables have improvement assessments that range from \$117,174 to \$132,503 or from \$38.21 to \$39.40 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$129,714 or \$38.82 per square foot of living area.

The board of review submitted two separate "Board of Review Notes on Appeal," one for each of the subject's parcel numbers. The subject's two parcels have a combined total assessment of \$223,459. The subject property has an improvement assessment of \$155,041 or \$46.41 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 and located within .77 of a mile from the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 2,895 to 3,685 square feet of living area. The dwellings were built from 1965 to 1989 with comparable #1 having a reported effective age of 1998. The comparables each have an unfinished basement, one of which has a walk-out design. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 800 to 1,020 square feet of building area. Two comparables each have an inground swimming pool and one comparable has a gazebo. The comparables have improvement assessments that range from \$132,322 to \$169,653 or from \$45.17 to \$57.28 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.

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<sup>3</sup> The Board finds the best description of the subject's total site size is found in the subject's two property record cards provided by the board of review, since the appellant did not provide the site size of the vacant parcel.

The record contains a total of eight suggested equity comparables for the Board's consideration. The board has given less weight to board of review comparables #1 and #3 due to differences from the subject in actual age or effective age.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds five of the six comparables lack an inground swimming pool, a feature of the subject, suggesting an upward adjustment would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$117,174 to \$166,442 or from \$38.21 to \$45.71 per square foot of living area. The subject's improvement assessment of \$155,041 or \$46.41 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but above the range on a square foot basis, which appears to be justified given its inground swimming pool feature. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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: 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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