



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

APPELLANT: Linda Knezovich  
DOCKET NO.: 20-02684.001-R-1  
PARCEL NO.: 15-08-409-021

The parties of record before the Property Tax Appeal Board are Linda Knezovich, 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:** \$31,624  
**IMPR.:** \$134,518  
**TOTAL:** \$166,142

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,968 square feet of living area. The dwelling was built in 1992 and is approximately 28 years old. Features of the home include an unfinished full basement, central air conditioning, and an attached garage with 420 square feet of building area. The property has a site with approximately 9,900 square feet of land area located in Vernon Hills, 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 improved with two-story dwellings of wood siding exterior construction that range in size from 2,442 to 3,256 square feet of living area. The dwellings are 28 or 31 years old. Each comparable has a full basement with two having finished area, central air conditioning and

an attached garage with 420 or 440 square feet of building area. Three comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .21 to .36 of one mile from the subject property. These properties have improvement assessments ranging from \$98,688 to \$116,425 or from \$31.32 to \$40.41 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$109,964.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,142. The subject property has an improvement assessment of \$134,518 or \$45.32 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of wood siding or wood siding and brick exterior construction each with 2,968 square feet of living area. The homes were built in 1988 or 1989. Each comparable has a full basement with three having finished area, central air conditioning and an attached garage with 420 square feet of building area. Four comparables each have one fireplace. The comparables are located from approximately .42 to .51 of one mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$141,821 to \$147,994 or from \$47.78 to \$49.86 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 as well as the comparables provided by the board of review as each comparable is improved with a dwelling identical in size to the subject dwelling. These comparable dwellings are also similar to the subject in age and features with the exception four comparables have finished basement area and five comparables each have one fireplace, amenities the subject dwelling does not have, suggesting these comparables would require downward adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$110,639 to \$147,994 or from \$37.28 to \$49.86 per square foot of living area. The comparable most similar to the subject in features is board of review comparable #1 that has an improvement assessment of \$141,821 or \$47.78 per square foot of living area. The subject's improvement assessment of \$134,518 or \$45.32 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the overall best comparable in this record. Less weight is given appellant's comparables #1 and #3 due to differences from the subject property in dwelling size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. The Board finds that the assessment of the subject property as

established by the board of review is correct 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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COUNTY

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