



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

APPELLANT: Kathy Dechovitz  
DOCKET NO.: 20-02721.001-R-1  
PARCEL NO.: 15-18-204-008

The parties of record before the Property Tax Appeal Board are Kathy Dechovitz, 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:** \$36,910  
**IMPR.:** \$141,536  
**TOTAL:** \$178,446

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 exterior construction with 3,432 square feet of living area. The dwelling was constructed in 1988 and is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 713 square foot garage. The property has an approximately 45,738 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.69 of a mile from the subject. The parcels have 43,560 or 46,609 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,672 to 4,366 square feet of living area. The dwellings are 33 or 34 years old. Each home has a basement with finished area, central air conditioning, two or three fireplaces, and a 792 or 878 square foot

garage. Comparable #2 has an inground swimming pool.<sup>1</sup> The comparables sold from May 2018 to March 2020 for prices ranging from \$465,000 to \$550,000 or from \$111.08 to \$136.54 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$142,694 which would reflect a market value of \$428,125 or \$124.74 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,446. The subject's assessment reflects a market value of \$536,035 or \$156.19 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.99 of a mile from the subject. The parcels range in size from 43,560 to 166,400 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,035 to 3,672 square feet of living area. The dwellings were built in 1987 or 1989. Each home has a basement with finished area, one of which is a walkout basement, central air conditioning, one or three fireplaces, and a garage ranging in size from 679 to 814 square feet of building area. Comparable #2 has an inground swimming pool and comparable #3 has a hot tub. The comparables sold in October 2019 and October 2020 for prices ranging from \$465,000 to \$604,900 or from \$126.63 to \$169.16 per square foot of living area, including land.

The board of review also submitted two listing sheets for a fourth comparable. The listing sheets describe a listing in April 2021 for \$579,999 reduced to \$569,000 and a listing in October 2019 for \$519,900 reduced to \$509,000.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparables sales, with one common sale, and two listings of the same property for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparable #3, due to substantial differences from the subject in dwelling size and/or lot size. The Board gives less weight to the listings as they are less indicative of market value as of the January 1, 2020 assessment date.

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<sup>1</sup> Additional details regarding comparable #2 are found in the board of review's grid analysis as comparable #2 is common to both parties.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #2 and the board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, lot size, and features, although the common comparable has an inground swimming pool which is not a feature of the subject, suggesting that downward adjustments to this comparable would be needed to make it more equivalent to the subject. These most similar comparables sold in October 2019 and October 2020 for prices of \$465,000 and \$604,900 or \$126.63 and \$169.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$562,283 or \$163.84 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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.



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Chairman



\_\_\_\_\_  
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: February 21, 2023



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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

Kathy Dechovitz, 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