



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

APPELLANT: Bedri Erdem  
DOCKET NO.: 20-02729.001-R-1  
PARCEL NO.: 15-07-101-034

The parties of record before the Property Tax Appeal Board are Bedri Erdem, 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 ***a reduction*** 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:** \$48,918  
**IMPR.:** \$152,003  
**TOTAL:** \$200,921

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 4,868 square feet of living area. The dwelling was constructed in 2006 and is approximately 14 years old. Features of the home include a partially finished basement, central air conditioning, a fireplace, and a garage with 744 square feet of building area. The property has a 109,335 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 a grid analysis containing information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story homes of brick or wood siding exterior construction that range in size from 4,472 to 5,085 square feet of living area and range in age from 22 to 31 years old. Each home features a basement, three with finished area. One

comparable has a walkout-style basement. Each home also features central air conditioning, two or three fireplaces, and an attached garage ranging in size from 825 to 1,068 square feet of building area. The comparables have improvement assessments that range from \$124,186 to \$163,253 or from \$24.42 to \$34.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$152,003 or \$31.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,620. The subject property has an improvement assessment of \$193,702 or \$39.79 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with brick or Dryvit and stone exteriors ranging in size from 4,088 to 4,559 square feet of living area. The comparables were built from 1991 to 2007 and each comparable features a partially finished basement, central air conditioning, two or four fireplaces, and an attached garage ranging in size from 800 to 982 square feet of building area. Comparables #2 and #3 also feature a second detached garage containing 1,800 and 600 square feet of building area, respectively. The comparables have improvement assessments ranging from \$165,389 to \$195,231 or from \$40.46 to \$42.82 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 that the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables with varying degrees of similarity to the subject in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #3 due to its lack of finished basement area, unlike the subject's partially finished basement. The Board gave less weight to board of review comparables #2 and #3 as each of these comparables has a second garage, unlike the subject's single garage. Finally, the Board gave less weight to board of review comparable #1 based on its dwelling size being approximately 17% smaller than that of the subject dwelling.

The Board finds the appellant's comparables #1, #2, and #4 to be most similar to the subject in terms of location, dwelling size, finished basement area, and most features. However, each of these comparable is older in age relative to the subject, suggesting that upward adjustments are appropriate to these comparables in order to make them more equivalent to the subject. The best comparables in this record have improvement assessments ranging from \$124,186 to \$155,888 or

from \$24.42 to \$34.86 per square foot of living area. The subject's improvement assessment of \$193,702 or \$39.79 per square foot of living area is above the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Based on this record, and after considering adjustments to the best comparables for differences from the subject such as age, the Board finds that the appellant established by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction commensurate with appellant's request is 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:

December 20, 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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