



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

APPELLANT: Peter Frain  
DOCKET NO.: 20-02734.001-R-1  
PARCEL NO.: 15-30-102-019

The parties of record before the Property Tax Appeal Board are Peter Frain, 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:** \$49,617  
**IMPR.:** \$131,923  
**TOTAL:** \$181,540

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 2,688 square feet of living area. The dwelling was constructed in 1986 and is approximately 34 years old. The home features a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 840 square feet of building area. The property 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 located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,550 to 3,321 square feet of living area. The comparables are either 41 or 42 years old. Three comparables have a full or partial basement, two of those being partially finished, and

one comparable has a crawl-space foundation. Each comparable also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 864 square feet of building area. The comparables have improvement assessments that range from \$84,040 to \$152,464 or from \$32.96 to \$45.91 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,540. The subject property has an improvement assessment of \$131,923 or \$49.08 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 of brick or wood siding exterior construction ranging in size from 2,902 to 2,920 square feet of living area. The homes were built in 1981 or 1983. Each comparable has a full or partial basement, two of which are partially finished and one of those having a walkout. Each comparable also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 750 to 1,022 square feet of building area. Comparable #3 also features an inground swimming pool. The comparables have improvement assessments that range from \$153,861 to \$178,087 or from \$53.02 to \$61.11 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 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 seven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #2 based on its dissimilar crawl-space foundation relative to the subject's full basement. The Board gave reduced weight to appellant's comparable #3 due to its significantly larger dwelling size, and comparable #1 due to being an outlier based on its substantially lower improvement assessment when compared to the rest of the equity comparables in the record.

The Board finds the remaining comparables (which includes appellant's comparable #4 and board of review comparables) to be most similar to the subject in dwelling size and foundation, as well as age, some features, and being located in close proximity to the subject. However, board of review comparable #3 has an inground swimming pool and board of review comparables #1 and #3 have partially finished basements which are superior features when compared to the subject thus requiring downward adjustments to the comparables to make them more equivalent to the subject. The best comparables in this record have improvement

assessments ranging from \$128,885 to \$178,087 or from \$44.91 to \$61.11 per square foot of living area. The subject's improvement assessment of \$131,923 or \$49.08 per square foot of living area falls within the range established by the comparables in this record both in terms of overall improvement assessment and on a per square foot basis.

The Board finds that after making appropriate adjustments to the comparables for differences from the subject, the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed. The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties with similar characteristics that are located within the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Therefore, on this record, a reduction in the subject's improvement 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:

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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