



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

APPELLANT: Leonid Bardenstein
DOCKET NO.: 20-03323.001-R-1
PARCEL NO.: 15-18-201-002

The parties of record before the Property Tax Appeal Board are Leonid Bardenstein, the appellant, by attorney Anthony DeFrenza of the Law Office of DeFrenza & Mosconi PC in Northbrook, 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: \$40,979
IMPR.: \$173,122
TOTAL: \$214,101

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 brick exterior construction containing 4,179 square feet of living area. The dwelling was built in 1989 and is approximately 31 years old. Features of the home include a full basement with a 1,565 square foot recreation room, central air conditioning, three fireplaces and an attached garage with 1,056 square feet of building area. The property also has an inground swimming pool. The subject's site has approximately 44,000 square feet of land area 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 improved with two-story dwellings of brick and wood siding exterior construction that are 33 or 34 years old and range in size from 3,672 to 4,638 square feet of living area. Each

comparable has a full basement with finished area, central air conditioning, three fireplaces and a garage ranging in size from 792 to 832 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .09 to .56 of one mile from the subject property. The comparables have improvement assessments ranging from \$108,957 to \$123,217 or from \$27.25 to \$33.56 per square foot of living area.

In the grid analysis the appellant indicated the comparables sold for prices ranging from \$460,000 to \$485,000, however, these purported prices appear to depict the market value of the properties as reflected by their respective assessments, rounded. Additionally, the appellant reported comparable #1 sold for a price of \$485,000, the date of sale was not complete, but the property record card for this property submitted by the appellant disclosed property sold in June 2017 for a price of \$599,900. The appellant also reported comparable #2 sold in December 2019 for a price of \$460,000, however, the property record card for this property submitted by the appellant disclosed the property sold in May 2015 for a price of \$578,900 and was listed for sale in 2018 for a price of \$845,000. The property record cards for appellant's comparables #3 and #4 that the appellant submitted did not disclose any sales information.

The appellant's counsel further contends his client asserted that the assessor had misreported the size of the subject's driveway as having 1,026 square feet when it actually has 530 square feet.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$118,547.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,101. The subject property has an improvement assessment of \$173,122 or \$41.43 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 brick or brick and wood siding exterior construction that range in size from 3,771 to 4,286 square feet of living area. The homes were built from 1987 to 1995. Each property has a full basement with finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 644 to 850 square feet of building area. Comparable #1 also has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject and are located from approximately .30 to .57 of one mile from the subject property. The comparables have improvement assessments ranging from \$161,204 to \$189,309 or from \$41.76 to \$44.74 per square foot of living area.

The board of review also reported that comparables #1 and #3 sold in June 2018 and November 2018 for prices of \$785,000 and \$665,000 or \$183.15 and \$159.01 per square foot of living area, including land, respectively. The subject's total assessment reflects a market value of \$643,139 or \$153.90 per square foot of living area, including land when using the 2020 three-year average median level of assessments for Lake County of 33.29% as determined by the Illinois Department of Revenue.

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.

Initially, the Board finds the appellant's contention that the size of the driveway was incorrectly recorded by the assessor has no merit. A review of the subject's property record card disclosed that the 1,026 square feet in contention was attributed to the subject's attached garage and not the driveway as the appellant asserted.

The parties submitted information on nine equity comparables to support their respective positions. The comparables are similar to the subject in location and are improved with homes that are similar to the subject in age, style and most features with the exception each has a smaller garage and only one of the comparables has an inground swimming pool as does the subject property. The Board gives less weight to appellant's comparables #2 and #4 as well as board of review comparable #2 due to differences from the subject dwelling in size. The remaining comparables range in size from 3,860 to 4,402 square feet of living area and have improvement assessments ranging from \$118,992 to \$189,309 or from \$27.25 to \$44.17 per square foot of living area. The comparable most like the subject in age, size and features, including having an inground swimming pool, is board of review comparable #1 with an improvement assessment of \$189,309 or \$44.17 per square foot of living area. The subject's improvement assessment of \$173,122 or \$41.43 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.

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 located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

As a final point, the Board gives little weight to the reported sales prices contained in the appellant's evidence as there was conflicting evidence regarding the purported prices for appellant's comparables #1 and #2 as well a lack of corroborating evidence regarding the sales prices for appellant's comparables #3 and #4. The reported sales prices in the appellant's matrix appear to depict the market values reflected by each property's assessment rather than an actual purchase price. The Board finds the board of review evidence included a disclosure that two of its equity comparables had sold in 2018 for prices that support the conclusion the subject property is not overvalued for assessment purposes.

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 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:

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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