



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

APPELLANT: Karl & Marlene Riehn  
DOCKET NO.: 20-04706.001-R-1  
PARCEL NO.: 15-17-101-012

The parties of record before the Property Tax Appeal Board are Karl & Marlene Riehn, the appellants, by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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:** \$38,502  
**IMPR.:** \$203,573  
**TOTAL:** \$242,075

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of brick exterior construction with 4,863 square feet of living area. The dwelling was constructed in 1989 and is approximately 31 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an 816 square foot garage. The property has an approximately 44,867 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located on the "same block" as the subject. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 3,863 to 4,631 square feet of living area. The homes range in age from 19 to 78 years old. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace and a garage

ranging in size from 696 to 1,369 square feet of building area. Comparables #3 and #5 each have and inground swimming pool. The comparables have improvement assessments that range from \$121,312 to \$163,295 or from \$30.34 to \$36.65 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$167,044 or \$34.35 per square foot of living area.

In response, the board of review submitted a grid analysis of the appellants' comparables which disclosed comparables #3, #4 and #5 to be located in a different nearby development, comparables #2, #3 and #5 to have finished area in the basement, comparable #5 to have a fully finished attic and indicated the comparables have from one to four fireplaces.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,075. The subject has an improvement assessment of \$203,573 or \$41.86 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 4,322 to 4,651 square feet of living area. The homes were built in 1987 and 1988. Each comparable has an unfinished basement, central air conditioning, two to four fireplaces and a garage ranging in size from 725 to 800 square feet of building area. The comparables have improvement assessments that range from \$181,176 to \$187,829 or from \$40.38 to \$41.92 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #3 and #5 which differ from the subject in age, dwelling size, finished basement and/or feature an inground swimming pool which the subject property lacks.

The Board finds the best evidence of assessment equity to be appellants' comparable #4 along with board of review comparables which are more similar to the subject in location, age, design, and other features, although, each of these best comparables has a smaller dwelling size and smaller basement size when compared to the subject property. These best comparables have improvement assessments ranging from \$163,295 to \$187,829 or from \$36.32 to \$41.92 per square foot of living area. The subject's improvement assessment of \$203,573 or \$41.86 per

square foot of living area falls above the range established by the best comparables in this record on an improvement assessment basis and within the range on a per square foot basis. Given the subject's larger dwelling size, a higher overall improvement assessment appears to be logical. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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, appears to exist on the basis of the evidence in this record.

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: October 17, 2023



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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