



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

APPELLANT: Gary Pivar
DOCKET NO.: 21-02373.001-R-1
PARCEL NO.: 15-20-101-027

The parties of record before the Property Tax Appeal Board are Gary Pivar, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.¹

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: \$44,398
IMPR.: \$207,835
TOTAL: \$252,233

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 2021 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 4,329 square feet of living area. The dwelling was constructed in 1985 and is approximately 36 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 1,616 square foot enclosed porch, an inground swimming pool and a 782 square foot garage.² The property has a 47,916 square foot site and is located in Long Grove, Vernon Township, Lake County.

¹ The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

² The Board finds the best description of the subject property was gleaned from the board of review's evidence which included the subject's property record card.

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 with the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 4,006 to 4,600 square feet of living area. The dwellings range in age from 34 to 36 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 924 square feet of building area. The comparables have improvement assessments that range from \$156,695 to \$171,588 or from \$34.06 to \$42.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$252,233. The subject property has an improvement assessment of \$207,835 or \$48.01 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables with the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 3,184 to 4,276 square feet of living area. The dwellings were built from 1985 to 1994. The comparables have basements, three of which have finished area and one which is a walkout design. Each comparable has central air conditioning, four comparables have one to three fireplaces and each comparable has a garage ranging in size from 546 to 1,296 square feet of building area. Comparables #1 and #3 have enclosed porches with 2,114 and 286 square feet, respectively. Comparables #1, #2 and #4 have inground swimming pools. The comparables have improvement assessments that range from \$153,142 to \$228,137 or from \$48.03 to \$53.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to board of review comparables #3, #4 and #5 which differ from the subject dwelling in size.

The Board finds the best evidence of assessment equity to be the appellant's comparables as well as comparables #1 and #2 submitted by the board of review. These comparables are similar to the subject in dwelling size, design, age and some features. However, the appellant's

comparables lack an inground swimming pool, three of which also lack finished basement area which are features of the subject. In addition, one of the board of review comparables lacks finished basement area unlike the subject. Nevertheless, these comparables have improvement assessments ranging from \$156,695 to \$228,137 or \$34.06 to \$53.35 per square foot of living area. The subject's improvement assessment of \$207,835 or \$48.01 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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.

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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