



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

APPELLANT: Paul and Janina Leja  
DOCKET NO.: 21-02850.001-R-1  
PARCEL NO.: 14-25-302-015

The parties of record before the Property Tax Appeal Board are Paul and Janina Leja, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$28,768  
**IMPR.:** \$108,891  
**TOTAL:** \$137,659

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 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 brick exterior construction with 2,821 square feet of living area. The dwelling was built in 1970 and is approximately 51 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, an attached garage with 625 square feet of building area, and a 480 square foot inground swimming pool. The property has an approximately 34,839 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,611 to 3,128 square feet of living area. The dwellings range in age from

42 to 65 years old. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage that ranges in size from 399 to 616 square feet of building area. Comparable #4 has a flat barn.<sup>1</sup> The comparables have improvement assessments ranging from \$96,866 to \$124,267 or from \$37.03 to \$39.73 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$107,085 or \$37.96 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 \$162,510. The subject property has an improvement assessment of \$133,742 or \$47.41 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties with four of these having the same assessment neighborhood code as the subject property. Board of review comparables #2, #4, and #5 are the same properties as the appellants' comparables #4, #3, and #1, respectively. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,626 to 3,128 square feet of living area. The dwellings were built from 1965 to 1979 and thus would range in age from 42 to 56 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage that ranges in size from 399 to 652 square feet of building area. Comparable #1 has an inground swimming pool. Comparable #2 has a flat barn. Comparable #3 has an additional 528 square foot detached garage. The comparables have improvement assessments ranging from \$96,866 to \$148,618 or from \$36.89 to \$48.07 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 taxpayers 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six equity comparables for the Board's consideration, with three of these comparables shared by both parties. The Board gives less weight to the appellant's comparable #1 and board of review comparables #2 and #3, which includes one common comparable. The comparables have either a flat barn or an additional detached garage, features the subject lacks. The Board also gives less weight to the appellant's comparable #2 which is an older dwelling than the subject.

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<sup>1</sup> Evidence presented by the board of review disclosed the appellant's comparable #4 has a flat barn, which was unrefuted by the appellant in written rebuttal.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes two common comparables. These three comparables are similar to the subject in location, design, age, dwelling size, and most features. However, two of these comparables lack an inground swimming pool, which is a feature of the subject. Nevertheless, these comparables have improvement assessments ranging from \$96,866 to \$121,157 or from \$37.10 to \$43.49 per square foot of living area. The subject's improvement assessment of \$133,742 or \$47.41 per square foot of living area falls above the range established by the best comparables in this record and appears to be excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: 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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