



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

APPELLANT: Leonid Bardenstein  
DOCKET NO.: 21-03029.001-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:** \$ 40,840  
**IMPR.:** \$172,533  
**TOTAL:** \$213,373

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 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 32 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 1,026 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 both overvaluation and lack of assessment equity as the bases of the appeal. No dispute was raised with regard to the land assessment. In support of these arguments, the appellant submitted information on four comparable properties, where comparables #2 and #3 include sales data and each property has assessment equity information.

The comparables are located within .52 of a mile from the subject. The parcels range in size from 43,560 to 85,380 square feet of land area and are each improved with a two-story dwelling of brick exterior construction. The homes are either 33 or 34 years old and range in size from 4,346 to 4,402 square feet of living area. Each comparable has a full basement with finished areas ranging in size from 1,111 to 1,959 square feet. Features include central air conditioning, two to four fireplaces and a garage ranging in size from 787 to 924 square feet of building area.

Comparables #2 and #3 sold in March 2020 and May 2019 for prices of 485,000 and \$470,000 or for \$111.09 and \$106.77 per square foot of living area, including land, respectively. The four comparables have improvement assessments ranging from \$118,587 to \$140,196 or from \$27.16 to \$32.26 per square foot of living area.

Based on this evidence, the appellant requested a reduced total assessment of \$162,730, which would reflect a market value of \$488,239 or \$116.83 per square foot of living area, including land, when using the statutory level of assessment of 33.33%. In the alternative, the appellant requested a reduced improvement assessment of \$121,890 or \$29.17 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 \$213,373. The subject's assessment reflects a market value of \$641,723 or \$153.56 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The subject dwelling has an improvement assessment of \$172,533 or \$41.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two sets of grid analyses.

As market value evidence, the board of review submitted five comparable sales, where board of review comparable #4 is the same property as appellant's comparable #2. The comparables are located within .44 of a mile from the subject. The parcels range in size from 43,560 to 83,200 square feet of land area and are each improved with a two-story dwelling of wood siding or brick and wood siding exterior construction. The homes range in age from 32 to 35 years old and range in size from 2,631 to 4,638 square feet of living area. Each comparable has a full basement, one of which is a walkout-style and four of which have finished areas ranging in size from 840 to 1,822 square feet. Features include central air conditioning, one to three fireplaces and a garage ranging in size from 576 to 814 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from March 2020 to December 2021 for prices ranging from \$425,000 to \$700,000 or from \$111.09 to \$176.51 per square foot of living area, including land.

As to equity, the board of review submitted five comparable properties for the Board's consideration. The comparables are located within .57 of a mile from the subject. The parcels range in size from 40,950 to 54,010 square feet of land area and are each improved with a two-story dwelling of brick, wood siding or wood siding and brick exterior construction. The homes range in age from 26 to 35 years old and range in size from 3,894 to 4,286 square feet of living area. Each comparable has a full or partial basement, one of which is a walkout-style and each

of which has finished area ranging in size from 1,131 to 1,554 square feet. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 644 to 850 square feet of building area. Comparables #2 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$168,594 to \$188,665 or from \$41.99 to \$49.33 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 six comparable sales, one of which is common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable sales #3 and #5 due to differences in dwelling sizes when compared to the subject and the fact that comparable #5 lacks basement finished area.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #1, #2 and #4, the latter of which is the parties' common comparable. These three most similar comparables sold from March 2020 to May 2021 for prices ranging from \$485,000 to \$700,000 or from \$111.09 to \$169.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$641,723 or \$153.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified when giving due consideration to the subject's additional amenity of an inground swimming pool, which is not a feature of the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

In the alternative, the taxpayer contends assessment inequity as a 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 presented a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables present varying degrees of similarity to

the subject, although only board of review comparables #2 and #4 feature inground swimming pools, like the subject. The nine comparables in the record present improvement assessments ranging from \$118,587 to \$196,281 or from \$27.16 to \$49.33 per square foot of living area. The subject property has an improvement assessment of \$172,533 or \$41.29 per square foot of living area, which falls within the range of the best equity comparables in the record and is below the assessments of the two comparables presented by the board of review which each have inground swimming pools. In addition, the subject features a garage which is larger than each of the garages of the equity comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. Based on the foregoing evidence and after considering appropriate adjustments to the equity 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:

July 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Leonid Bardenstein, by attorney:  
Anthony DeFrenza  
Law Office of DeFrenza & Mosconi PC  
425 Huehl Rd  
Suite 13A  
Northbrook, Il 60062

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085