



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

APPELLANT: Gerald & Judith Sommers  
DOCKET NO.: 21-03085.001-R-1  
PARCEL NO.: 14-36-202-046

The parties of record before the Property Tax Appeal Board are Gerald & Judith Sommers, 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 **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:** \$53,227  
**IMPR.:** \$308,734  
**TOTAL:** \$361,961

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 part 1-story and part 2-story<sup>1</sup> dwelling of brick exterior construction with 7,038 square feet of living area. The dwelling was constructed in 2003 and is approximately 18 years old. Features of the home include a 5,861 square foot unfinished basement, central air conditioning, three fireplaces, and a 1,310 square foot garage. The property has an approximately 62,823 square foot site and is located in Long Grove, Ela Township, Lake County.

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<sup>1</sup> The parties differ as to the story height of the subject. The Board finds the best evidence of the property's description to be the property record card presented by the board of review which disclosed that the above ground living area of 7,038 square feet exceeds the ground floor living area of 3,657 square feet indicating the dwelling may be a part 1-story and part two-story structure.

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 three equity comparables located in the same assessment neighborhood code as the subject property and within 0.63 of a mile from the subject. The appellants reported that the comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 6,573 to 8,036 square feet of living area. The dwellings are from 16 to 25 years old. The comparables each have a 3,542 to 4,360 square foot unfinished basement with one being a walkout. Each comparable has central air conditioning, one to five fireplaces, and a garage that ranges in size from 756 to 1,467 square feet of building area. Comparable #3 has an inground swimming pool.<sup>2</sup> The comparables have improvement assessments that range from \$278,368 to \$324,567 or from \$40.39 to \$42.35 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$289,660 or \$41.16 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 \$361,961. The subject property has an improvement assessment of \$308,734 or \$43.87 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 located in the same assessment neighborhood code as the subject property and within 0.68 of a mile from the subject. Board of review comparables #1, #3, and #4 are the same properties as the appellant's comparables #1, #2, and #3, respectively. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 6,258 to 8,036 square feet of living area. The dwellings were built from 1996 to 2005 with comparable #3 which was built in 1996 having an effective age of 2000. The comparables each have a 2,877 to 4,360 square foot unfinished basement with one being a walkout. Each comparable has central air conditioning, one to five fireplaces, and a garage that ranges in size from 756 to 1,617 square feet of building area. Comparables #3 has an inground swimming pool. The comparables have improvement assessments that range from \$275,537 to \$324,567 or from \$40.39 to \$44.03 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five suggested equity comparables for the Board's consideration, which includes three comparables shared by the parties. The Board gives less weight to the

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<sup>2</sup> Property details not disclosed by the appellant were found in the evidence presented by the board of review.

appellants' comparable #1/board of review comparable #1, the appellants' comparable #3/board of review comparable #4, and board of review comparable #5 which differ from the subject in dwelling size and/or has an inground swimming pool, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2/board of review comparable #3 and board of review comparable #2 which are overall more similar to the subject in location, design, age, dwelling size, and features. The comparables have improvement assessments of \$293,846 and \$299,345 or of \$43.13 and \$40.73 per square foot of living area, respectively. The subject's improvement assessment of \$308,734 or \$43.87 per square foot of living area falls above the improvement assessments of the two best comparables in the record. However, based on this record and after considering adjustments to the comparables for differences such as their considerably smaller basement sizes and/or smaller garage size when compared to 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.

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: January 16, 2024



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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