



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

APPELLANT: Mark Staub
DOCKET NO.: 21-03086.001-R-1
PARCEL NO.: 14-24-202-010

The parties of record before the Property Tax Appeal Board are Mark Staub, the appellant, 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: \$62,056
IMPR.: \$237,901
TOTAL: \$299,957

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 part 1-story and part 2-story¹ dwelling of wood siding exterior construction with 5,795 square feet of living area. The dwelling was constructed in 2004 and is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a 1,308 square foot garage. The property has an

¹ The Residential Appeal petition is internally inconsistent reporting in Section III that the home is a 1-story structure, but in the grid analysis it is reported to be a 2-story structure. The board of review also reports in its grid analysis and property record card that the subject is a 1-story structure. However, the sketch of the subject property in the property record card and photographic evidence submitted by both parties depicts the subject to be a part 1-story and part 2-story structure.

approximately 80,732 square foot site² and is located in Long Grove, Ela Township, Lake County.

The previously described dwelling is the only one referenced in this appeal by the parties; however, the Board finds upon close examination of the property record card provided by the board of review the depiction of a second dwelling on the subject parcel described as a 540 square foot ranch-style building with wood siding exterior construction. The home was built in 1923 with an effective age of 1940. The home features a concrete slab foundation. This structure has a property index number which is identical to the one assigned to the subject under appeal. The property record card depicts an assessment of this dwelling of \$33,620 which presumably is included in the total improvement assessment of \$237,901.

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 three equity comparables located in the same assessment neighborhood code as the subject property and from 0.52 of a mile to 1.23 miles from the subject. The appellant reported that the comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,258 to 6,662 square feet of living area. The dwellings were built from 1996 to 2004. The comparables each have an unfinished basement with one being a walkout and one being a lookout. Each comparable has central air conditioning, three or four fireplaces, and a garage ranging in size from 807 to 1,338 square feet of building area. The comparables have improvement assessments that range from \$145,423 to \$255,634 or from \$27.66 to \$39.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$204,351 or \$35.26 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 \$299,957. The subject property has an improvement assessment of \$237,901 or \$41.05 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 from 0.07 of a mile to 1.06 miles from the subject. The board of review reported that the comparables are improved with 1-story³ dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,706 to 6,351 square feet of living area. The dwellings were built from 1983 to 2006. The comparables each have an unfinished basement with two of these being walkouts. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 943 to 1,382 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$180,327 to \$259,007 or from \$30.26 to \$43.93 per square foot of

² The parties differ as to the subject property's lot size. The Board finds the best evidence of the subject property's lot size to be the property record card presented by the board of review which disclosed that the subject property has 80,732 square feet of residential land area.

³ The board of review reported its comparables to be 1-story structures; however, the grid analysis disclosed for each comparable that its above ground living area exceeded its ground floor living area suggesting these are each part 2-story structures along with some photographic evidence in a second grid depicting homes that are more than 1-story dwellings.

living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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.

As an initial matter, the assessment equity analysis presented by both parties appears to be erroneous as it failed to identify and/or exclude the second dwelling situated on the subject parcel. Assuming the accuracy of the property record card depicting an improvement assessment for dwelling #2 of \$33,620 and deducting that from \$237,901, the subject dwelling in this appeal would have an improvement assessment of \$204,281 or \$35.25 per square foot of living area.

The record, as presented by the parties, contains a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and board of review comparables #2, #3, and #5 which are located over 1 mile from the subject thus being less proximate to the subject in location than other comparables in this record and/or differ from the subject in dwelling size. The Board also gives diminished weight to board of review comparable #1 which has an inground swimming pool, which the subject lacks.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These three comparables are relatively similar to the subject in location, age, dwelling size, and features. The comparables have improvement assessments that range from \$222,885 to \$259,007 or from \$38.37 to \$42.83 per square foot of living area. The subject's improvement assessment is reported by the parties to be \$237,901 or \$41.05 per square foot and more likely may actually be \$204,281 or \$35.25 per square foot of living area which either falls within the range established by the best comparables in the record or below the range. 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, given the failure to identify all improvements on the parcel, that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is therefore 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 19, 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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