



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

APPELLANT: Jeffrey Wener
DOCKET NO.: 21-03128.001-R-1
PARCEL NO.: 14-13-403-008

The parties of record before the Property Tax Appeal Board are Jeffrey Wener, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$90,643
IMPR.: \$200,747
TOTAL: \$291,390

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-story dwelling of wood siding exterior construction with 4,751 square feet of living area. The dwelling was constructed in 1998 and is approximately 23 years old. Features of the home include a basement, central air conditioning, a fireplace, two garages containing a total of 1,156 square feet of building area, a 595 square foot inground pool, and a 1,595 square foot enclosed porch. The property has an approximately 61,840 square foot site and is located in Long Grove, Ela Township, Lake County.¹

¹ Some of the details regarding the subject's property characteristics were drawn from the property record card submitted by the board of review which included a schematic diagram with dimensions of the dwelling.

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 comparables² that are located within .44 of a mile from the subject and have the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of brick or brick and frame exterior construction that range in size from 4,874 to 5,323 square feet of living area. The dwellings were built from 1990 to 2006. Each comparable has a basement with three having walkout or lookout style, central air conditioning, two to four fireplaces, a garage ranging in size from 985 to 1,084 square feet of building area. Comparable #1 has a finished attic and a 345 square foot inground swimming pool. The comparables have improvement assessments ranging from \$146,988 to \$165,818 or from \$30.16 to \$31.93 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$147,019 or \$30.94 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 \$291,390. The subject property has an improvement assessment of \$200,747 or \$42.25 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables that are located within .52 of a mile from the subject and have the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of brick or brick and wood siding exterior construction that range in size from 4,653 to 5,174 square feet of living area. The dwellings were built from 1998 to 2002. Each comparable has a basement with one having walkout style, central air conditioning, two or three fireplaces, and a garage ranging in size from 789 to 1,127 square feet of building area. Comparable #4 has an inground pool. The comparables have improvement assessments ranging from \$183,644 to \$201,081 or from \$38.20 to \$42.47 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 parties submitted a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which has an attic, unlike the subject.

² The appellant provided two grid analyses with the same four comparables #1 through #4, where the second grid contains an additional comparable #5 that was marked out by the appellant and thus will not be considered in this appeal by the Board.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #4 along with the board of review comparables which are relatively similar to the subject in location, dwelling size and age. However, seven of these comparables lack an inground swimming pool, which is a feature of the subject. These eight comparables have improvement assessments that range from \$146,988 to \$201,081 or from \$30.16 to \$42.47 per square foot of living area. The subject's improvement assessment of \$200,747 or \$42.25 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences, 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: 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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