



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

APPELLANT: Marian Nagorzanski
DOCKET NO.: 21-03315.001-R-1
PARCEL NO.: 15-31-103-010

The parties of record before the Property Tax Appeal Board are Marian Nagorzanski, 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: \$35,767
IMPR.: \$204,967
TOTAL: \$240,734

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 2-story dwelling of brick exterior construction with 4,628 square feet of living area. The dwelling was constructed in 1997 and is approximately 24 years old. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and an 816 square foot garage. The property has an approximately 43,061 square foot site and is located in Long Grove, Vernon Township, Lake County.

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 equity comparables located in the same assessment neighborhood code as the subject property and within 0.70 of a mile from the subject. The comparables are improved with 1.5-story or 2-story dwellings ranging in size from 4,136 to 5,113 square feet of living area. The dwellings range in age from 32 to 41 years old. The comparables each have a basement, three of which have

finished area. Each comparable has central air conditioning, one to four fireplaces, and a garage that ranges in size from 696 to 888 square feet of building area. Comparable #3 has a hot tub.¹ The comparables have improvement assessments that range from \$167,787 to \$207,642 or from \$36.94 to \$41.59 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$185,929 or \$40.17 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 \$240,734. The subject property has an improvement assessment of \$204,967 or \$44.29 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 0.73 of a mile from the subject. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables are improved with 1-story² or 2-story dwellings ranging in size from 4,028 to 4,994 square feet of living area. The dwellings were built from 1989 to 2003 and thus would range in age from approximately 18 to 32 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage that ranges in size from 704 to 1,138 square feet of building area. Comparable #2 has a tennis court, comparables #3 and #4 each have a hot tub, and comparable #4 has an inground swimming pool. The comparables have improvement assessments that range from \$189,098 to \$211,818 or from \$41.58 to \$47.20 per square foot of living area.

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 eight equity comparables for the Board's consideration, including one comparable shared by both parties. The Board gives less weight to the appellant's comparables #1, #2, and #4 as well as board of review comparable #4 which differ from the subject in age and/or dwelling size. The Board also gives less weight to board of review comparables #2 and the appellant's comparable #3/board of review comparable #3, as well as board of review #4 previously referenced, which feature a tennis court, hot tub, and/or an inground swimming pool, features the subject lacks.

¹ Features of the comparable, not disclosed by the appellant, were disclosed by the board of review.

² The board of review reports its comparable #4 is a 1-story home; however, the Board finds its above ground living area exceeds its ground floor living area suggesting this home is a part 2-story dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #5 which are overall more similar to the subject in location, design, age, dwelling size and most features. However, board of review comparable #1 lacks basement finish, a feature of the subject, suggesting an upward adjustment would be required to make it more equivalent to the subject. Nevertheless, the two best comparables have improvement assessments of \$207,727 and \$189,098 or of \$42.22 and \$45.25 per square foot of living area, respectively. The subject's improvement assessment of \$204,967 or \$44.29 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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

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

APPELLANT

Marian Nagorzanski, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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