



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

APPELLANT: Amy & Derek Spsychalski
DOCKET NO.: 21-03316.001-R-1
PARCEL NO.: 15-30-304-002

The parties of record before the Property Tax Appeal Board are Amy & Derek Spsychalski, 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: \$43,420
IMPR.: \$189,098
TOTAL: \$232,518

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 is improved with a 2-story dwelling of brick exterior construction with 4,179 square feet of living area. The dwelling was built in 2001 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 704 square foot attached garage. The property has an approximately 41,818 square foot site and is located in Long Grove, Vernon Township, Lake County.

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 four equity comparables with the same assessment neighborhood code as the subject property and located within 0.66 of a mile from the subject. The comparables are reported to be improved with 2-story dwellings of brick exterior construction ranging in size from 3,791 to 4,402 square feet of

living area. The dwellings range in age from 32 to 41 years old. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 720 to 1,002 square feet of building area. The improvement assessments on these properties range from \$154,593 to \$185,417 or from \$40.36 to \$42.12 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$172,801 or \$41.35 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 \$232,518. The subject property has an improvement assessment of \$189,098 or \$45.25 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject property and located within 0.48 miles from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,883 to 4,920 square feet of living area. The dwellings were built from 1997 to 2003 and thus range in age from 18 to 24 years old. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 770 to 1,138 square feet of building area. Comparable #2 has a concrete tennis court. The improvement assessments on these properties range from \$156,128 to \$211,818 or from \$40.21 to \$44.29 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 appellants 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 parties submitted information on eight comparables to support their respective positions. The Board gives less weight to the appellants' comparables which are less similar in age than the other comparables in this record. The Board gives less weight to board of review comparables #2 and #3 which differ from the subject in dwelling size or has a concrete tennis court amenity, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparable #1 and #4 which are more similar to the subject in location, design, age, dwelling size, and some features. These two comparables have improvement assessments of \$156,128 and \$204,967 or of \$40.21 and \$44.29 per square foot of living area, respectively. The subject's improvement assessment of \$189,098 or \$45.25 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis but above the range on a per square foot basis and is excessive. Given the subject's dwelling size when

compared to the two best comparables in this record, a higher per square foot value appears logical. Therefore, based on this record and after considering adjustments to the two best comparables for differences from the subject including dwelling size and basement finish, 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:

September 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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