



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

APPELLANT: Brian Booker  
DOCKET NO.: 21-03318.001-R-1  
PARCEL NO.: 15-30-102-008

The parties of record before the Property Tax Appeal Board are Brian Booker, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.<sup>1</sup>

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:** \$50,955  
**IMPR.:** \$236,596  
**TOTAL:** \$287,551

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 is improved with a two-story dwelling of brick exterior construction with 4,256 square feet of living area. The dwelling was built in 1986 and is approximately 35 years old. Features of the home include a walk-out basement with a recreation room, central air conditioning, four full baths, two half baths, three fireplaces, a 962 square foot attached garage and a 736 square foot basement garage.<sup>2</sup> The subject also has an inground swimming pool. The property has a site with approximately 60,110 square feet of land area and is located in Long Grove, Vernon Township, Lake County.

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<sup>1</sup> The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

<sup>2</sup> The Board finds the best description of the subject property was gleaned from the subject's property record card submitted by the board of review.

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 with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,758 to 4,067 square feet of living area. The dwellings are 33 to 35 years old. The appellant reported each comparable has a basement with two having finished area. Each comparable also has central air conditioning, three or four full baths, one half bath, one to three fireplaces and an attached garage that ranges in size from 759 to 864 square feet of building area. Comparable #3 also has a detached garage. The comparables have improvement assessments that range from \$165,993 to \$185,235 from \$43.57 to \$48.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$287,551. The subject property has an improvement assessment of \$236,596 or \$55.59 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 with the same assessment neighborhood code as the subject. Board of review comparables #1 and #3 are the same properties as appellant's comparables #2 and #4, respectively. The comparables are improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,595 to 4,412 square feet of living area. The dwellings were built from 1986 to 1991 with comparable #5 having an effective year built of 1990. The comparables each have a basement, one of which is a walkout design and four of which are finished with a recreation room. Each comparable also has central air conditioning, three or four full baths, one half bath, two or three fireplaces, and an attached garage ranging in size from 759 to 1,275 square feet of building area. Three comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$182,851 to \$229,678 or from \$45.55 to \$63.89 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 record contains a total of seven suggested equity comparables for the Board's consideration as two comparables were common to both parties. The Board gives less weight to appellant's comparables #1 and #3 along with board of review comparables #2 and #5 which have an unfinished basement or a smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' two common comparables and board of review comparable #4 which have finished basement area and are similar to the subject in location, design, age and dwelling size. However, each comparable has a significantly smaller basement when compared to the subject's basement which includes a 736 square foot garage. Each comparable also has fewer baths and two comparables lack an inground swimming pool when compared to the subject. Nevertheless, these comparables have improvement assessments ranging from \$182,851 to \$207,104 or from \$45.55 to \$53.92 per square foot of living area. The subject's improvement assessment of \$236,596 or \$55.59 per square foot of living area falls above the range established by the best comparables in the record but justified when considering the subject's superior features in relation to the best comparables. 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 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

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 17, 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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