



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

APPELLANT: Patricia Marshall  
DOCKET NO.: 21-03401.001-R-1  
PARCEL NO.: 15-30-302-001

The parties of record before the Property Tax Appeal Board are Patricia Marshall, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and 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 **A Reduction** 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:** \$46,269  
**IMPR.:** \$151,483  
**TOTAL:** \$197,752

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 two-story dwelling of brick exterior construction with 3,982 square feet of living area. The dwelling was built in 1984 and is 37 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a 1,197 square foot attached garage. The property has an approximately 40,510 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 within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,508 to 4,482 square feet of living area and are 34 to 42 years old. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 704 to 990 square feet of building

area. The comparables have improvement assessments ranging from \$125,990 to \$165,126 or from \$35.92 to \$37.80 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 \$212,284. The subject has an improvement assessment of \$166,015 or \$41.69 per square foot of living area. The board of review also disclosed 2019 was the first year of the General Assessment Cycle and an equalization factor of .9966 was applied to all non-farm properties in Vernon Township for the 2021 tax year.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story, 1.5-story, or 2-story dwellings of brick exterior construction that range in size from 3,354 to 3,713 square feet of living area and were built from 1979 to 1988. The comparables are reported to have basements, one of which is finished with a recreation room. Each comparable also has central air conditioning, one to three fireplaces and an attached garage ranging in size from 552 to 1,040 square feet of building area. The comparables have improvement assessments ranging from \$143,613 to \$158,127 or from \$41.96 to \$43.86 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 20-02348.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$198,427 based on the evidence submitted by the parties.

### **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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-02348.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$198,427. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of .9966 was applied in Vernon Township in the 2021 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$197,752, which is less than the 2021 assessment of the subject property of \$212,284.

Additionally, the Board finds the equity comparables submitted by the parties have improvement assessments ranging from \$125,990 to \$158,127 or \$35.92 to \$43.86 per square foot of living area. The subject's reduced improvement assessment of \$165,126 or \$38.04 per square foot of living area falls within the range established by the comparables in this record and appears to be equitably assessed.

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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