



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

APPELLANT: Leonid Bardenstein  
DOCKET NO.: 22-00247.001-R-1  
PARCEL NO.: 15-18-201-002

The parties of record before the Property Tax Appeal Board are Leonid Bardenstein, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC 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:** \$41,285  
**IMPR.:** \$174,414  
**TOTAL:** \$215,699

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 2022 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 containing 4,179 square feet of living area. The dwelling was built in 1989 and is reported to be approximately 32 years old. Features of the home include a partially finished walkout basement, central air conditioning, three fireplaces, and a garage with 1,026 square feet of building area. The property also has a 665 square foot inground swimming pool. The subject's site has approximately 44,000 square feet of land area 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 0.42 of mile from the subject, each of which has the same assessment neighborhood code as the subject property. The comparables are improved with 2-

story dwellings of brick or wood siding exterior construction ranging in size from 3,702 to 4,638 square feet of living area. The homes are either 33 or 34 years old. The comparables each have a partially finished basement, two of which are described as walkouts. Each comparable has central air conditioning, two to four fireplaces, and a garage ranging in size from 744 to 924 square feet of building area. Comparable #3 also features a hot tub. The comparables have improvement assessments that range from \$109,771 to \$155,979 or from \$23.67 to \$37.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$133,017 or \$31.83 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 \$215,699. The subject property has an improvement assessment of \$174,414 or \$41.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located from 0.57 of mile from the subject, each of which has the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 4,153 to 4,286 square feet of living area. The homes were built in either 1988 or 1995 and thus would be approximately 27 or 34 years old. The comparables each have a basement with two having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 778 to 954 square feet of building area. Comparable #1 has a 561 square foot inground swimming pool. The comparables have improvement assessments that range from \$174,685 to \$190,721 or from \$42.06 to \$44.50 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 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. The Board gives less weight to the appellant's comparables #1, #2, and #3 which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparables which are more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments that range from \$141,724 to \$190,721 or from \$32.61 to \$44.50 per square foot of living area. The subject's improvement assessment of \$174,414 or \$41.74 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 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



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: March 26, 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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COUNTY

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