



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

APPELLANT: Joanne Motta
DOCKET NO.: 22-00630.001-R-1
PARCEL NO.: 14-26-203-018

The parties of record before the Property Tax Appeal Board are Joanne Motta, 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 **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: \$98,252
IMPR.: \$226,733
TOTAL: \$324,985

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 consists of a 2-story dwelling of brick exterior construction with 5,392 square feet of living area. The dwelling was built in 1995 and is approximately 27 years old. Features of the home include an unfinished walkout basement, central air conditioning, three fireplaces, and a 956 square foot attached garage. The property has an approximately 106,434 square foot site and is located in Long Grove, Ela 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 subject's assessment neighborhood. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,161 to 5,627 square feet of living area. The dwellings range in age from 23 to 37 years old. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces, and an

attached garage ranging in size from 807 to 1,070 square feet of building area. The comparables have improvement assessments ranging from \$221,459 to \$241,539 or from \$40.87 to \$43.16 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$226,733 or \$42.05 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 \$364,246. The subject property has an improvement assessment of \$265,994 or \$49.33 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located in the subject's assessment neighborhood. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 5,112 to 5,459 square feet of living area. The dwellings were built in either 2005 or 2008 and thus would be approximately 14 or 17 years old. The comparables each have an unfinished basement with one of these described as a lookout. Each comparable has central air conditioning, three or four fireplaces, and one or two attached garages ranging in size from 1,014 to 2,354 square feet of total building area. Comparable #3 has an inground swimming pool. Comparable #5 also features a detached garage with 842 square feet of building area. The comparables have improvement assessments ranging from \$242,905 to \$262,945 or from \$47.26 to \$49.17 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable properties for the Board's consideration, none of which has a walkout basement like the subject. The Board gives less weight to the appellant's comparables #2, #3, and #4 as well as board of review comparables #1, #3, and #4 which are located over one mile from the subject, differ from the subject in age, or have additional features the subject lacks, including an additional garage or an inground swimming pool.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #2 which are more proximate in location to the subject and are overall more similar to the subject in property characteristics. These comparables have improvement assessments of \$221,459 and \$260,667 or of \$40.87 and \$47.75 per square foot of living area. The subject's improvement assessment of \$265,994 or \$49.33 per square foot of living area falls above the improvement assessment of the two best comparables in this record and is excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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: 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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