



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

APPELLANT: Thomas Sarna
DOCKET NO.: 22-00641.001-R-1
PARCEL NO.: 14-13-202-039

The parties of record before the Property Tax Appeal Board are Thomas Sarna, 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 **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: \$80,844
IMPR.: \$279,458
TOTAL: \$360,302

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 and frame exterior construction with 5,608 square feet of living area. The dwelling was built in 2002 and is approximately 20 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and 2 garages totaling 1,169 square feet of building area. The property has an approximately 36,041 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 code and within 0.28 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,527 to 5,227 square feet of living area. The dwellings are

either 17 or 18 years old. Each comparable has an unfinished basement, central air conditioning, from one to three fireplaces, and a garage that ranges in size from 736 to 1,117 square feet of building area. The comparables have improvement assessments ranging from \$193,560 to \$220,401 or from \$41.11 to \$42.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$235,816 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 \$360,302. The subject property has an improvement assessment of \$279,458 or \$49.83 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on ten comparable properties located in the subject's assessment neighborhood code and within 0.39 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 4,898 to 6,041 square feet of living area. The dwellings were built from 2004 to 2006 and thus would range in age from approximately 16 to 18 years old. The comparables each have an unfinished basement with five of these described as lookouts. Each comparable has central air conditioning, from two to five fireplaces, and a garage that ranges in size from 796 to 1,150 square feet of total building area. Comparable #3, #5, and #6 each have an inground swimming pool. The comparables have improvement assessments ranging from \$250,198 to \$312,127 or from \$50.46 to \$52.77 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of fourteen comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #1, #2, #3, #5, and #6 which are less similar in dwelling size to the subject than other comparables in this record and/or have an inground swimming pool, which the subject lacks.

The Board finds the best evidence of assessment equity to be the five remaining board of review comparables are overall more similar to the subject in location, design, age, dwelling size and other features. These comparables have improvement assessments ranging from \$276,472 to \$312,127 or from \$50.68 to \$52.76 per square foot of living area. The subject's improvement assessment of \$279,458 or \$49.83 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but below on a per square foot basis. 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 is inequitably assessed and a reduction in the subject's assessment is not 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: June 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas Sarna, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085