



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

APPELLANT: Brian Booker  
DOCKET NO.: 22-00883.001-R-1  
PARCEL NO.: 1530-102-008

The parties of record before the Property Tax Appeal Board are Brian Booker, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$51,510  
**IMPR.:** \$239,175  
**TOTAL:** \$290,685

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 4,256 square feet of living area. The dwelling was constructed in 1986 and is approximately 36 years old. Features of the home include a 3,116 square foot basement with partially finished area, central air conditioning, three fireplaces, a 962 square foot attached garage, and an 846 square foot inground swimming pool. The property has an approximately 60,112 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 that have the same assessment neighborhood code as the subject and are located within 0.60 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,321 to 5,315

square feet of living area. The dwellings range in age from 35 to 43 years old. The comparables each have from a 1,189 to 3,163 square foot basement, one of which has a walkout design and three of which have partially finished area. Each comparable has central air conditioning, from one to three fireplaces, and a garage ranging in size from 714 to 1,066 square feet of building area. Comparables #1, #3 and #4 each have an inground swimming pool. Comparable #2 has hot tubs. In addition, comparable #1 has a greenhouse and comparable #3 has a shed. The comparables have improvement assessments that range from \$153,602 to \$254,322 or from \$36.28 to \$50.55 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$194,499 or \$45.70 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 \$290,685. The subject property has an improvement assessment of \$239,175 or \$56.20 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 that have the same assessment neighborhood code as the subject and are located within 0.36 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 3,686 to 4,412 square feet of living area. The dwellings were built from 1986 to 1988 with comparables #3 and #4 having effective ages of 1990 and 1991, respectively. The comparables each have from a 1,758 to 2,314 square foot basement, two of which have walkout design and three of which have finished area. Each comparable has central air conditioning, from one to three fireplaces, and a garage ranging in size from 800 to 924 square feet of building area. The comparables have improvement assessments that range from \$183,222 to \$223,013 or from \$46.99 to \$54.51 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 eight suggested equity comparables for the Board's consideration as one comparable is shared by both parties. The Board has given less weight to the appellant's comparables which are less similar to the subject in dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review comparables which includes the parties' shared comparable. These comparables are overall more similar to

the subject in location, age and dwelling size, and some features. However, the Board finds the remaining comparables each have considerably smaller sized basements and four of these comparables lack a basement finish and/or an inground swimming pool, which are features of the subject property, suggesting upward adjustments for these differences would be appropriate to make them more equivalent to the subject. These five comparables have improvement assessments ranging from \$183,222 to \$223,013 or from \$46.99 to \$54.51 per square foot of living area. The subject's improvement assessment of \$239,175 or \$56.20 per square foot of living area falls above the best comparables in the record which is logical when considering the subject's superior attributes described above. Based on this record and after considering adjustments to the 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:

April 16, 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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