



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

APPELLANT: Amy & Derek Spsychalski
DOCKET NO.: 22-00884.001-R-1
PARCEL NO.: 15-30-304-002

The parties of record before the Property Tax Appeal Board are Amy & Derek Spsychalski, the appellants, 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: \$43,893
IMPR.: \$191,159
TOTAL: \$235,052

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 with 4,179 square feet of living area. The dwelling was built in 2001 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 704 square foot attached garage. The property has an approximately 41,818 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same assessment neighborhood code as the subject and are located within 0.69 of a mile from the subject property. The comparables are reported to be improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,666 to 4,714 square feet of living area. The dwellings are each 35 years old. Each comparable has a

basement with finished area, central air conditioning, two to four fireplaces, and an attached garage ranging in size from 736 to 810 square feet of building area. The comparables have improvement assessments that range from \$142,330 to \$167,297 or from \$30.29 to \$40.56 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$152,324 or \$36.45 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 \$235,052. The subject property has an improvement assessment of \$191,159 or \$45.74 per square foot of living area. The board of review reported the subject is newer than most similar sized homes in the neighborhood.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject and are located within 0.51 of a mile from the subject property. The comparables are reported to be improved with 1-story¹ or 2-story dwellings of brick or brick with frame exterior construction ranging in size from 3,902 to 4,628 square feet of living area. The dwellings were built from 1979 to 1998 and range in age from 24 to 43 years old. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 816 to 1,036 square feet of building area. Comparables #1, #3, #4 and #5 each have an inground swimming pool, and comparable #1 also has hot tubs. The comparables have improvement assessments that range from \$172,756 to \$207,201 or from \$43.76 to \$47.71 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables to support their respective positions. The Board gives less weight to the board of review comparables #1, #3, #4 and #5 which have inground swimming pools and/or hot tubs, which are not features of the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparable #2 which are relatively similar to the subject in location, dwelling size, foundation type, and some features, except the appellants' comparables are each 14 years older in age than the subject dwelling. These five comparables have improvement assessments ranging from \$142,330 to \$207,201 or from \$30.29 to \$44.77 per square foot of living area. The

¹ The board of review reported comparable #5 to be a 1-story home with two floors; however, the Board finds its above ground living area exceeds its first floor living area suggesting this home is a part 2-story dwelling.

subject's improvement assessment of \$191,159 or \$45.74 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis but above the range on a per square foot basis. However, based on this record and after considering adjustments to the best comparables for differences from the subject including but not limited to their dwelling sizes and older ages, the Board finds the appellants 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: May 21, 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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