



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

APPELLANT: Jeffrey & Noreen Tennant  
DOCKET NO.: 22-00966.001-R-1  
PARCEL NO.: 15-18-301-012

The parties of record before the Property Tax Appeal Board are Jeffrey & Noreen Tennant, 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:** \$62,878  
**IMPR.:** \$261,319  
**TOTAL:** \$324,197

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 consists of a 2-story dwelling of brick and frame exterior construction with 5,475 square feet of living area. The dwelling was constructed in 1995 and is approximately 27 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a garage containing 736 square feet of building area. The property has a 56,658 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .64 of a mile from the subject. The comparables have sites ranging in size from 35,588 to 46,522 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 4,894 to 5,690 square feet of living area. The dwellings range in age from 25 to 31 years old. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 655 to 976 square feet of building area. The comparables sold from July 2020 to July 2021

for prices ranging from \$665,000 to \$889,000 or from \$125.69 to \$165.18 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$324,197. The subject's assessment reflects a market value of \$972,688 or \$177.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .69 of a mile from the subject. The comparables have sites ranging in size from 33,030 to 42,960 square feet of land area and are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 5,218 to 5,824 square feet of living area. The dwellings were built from 1993 to 1999 and have basements with finished area. Each comparable has central air conditioning, two or three fireplaces, and a garage ranging in size from 805 to 1,272 square feet of building area. The comparables sold from August 2020 to August 2022 for prices ranging from \$935,000 to \$1,075,000 or from \$169.28 to \$186.85 per square foot of living area, including land. Based on this evidence the board of review requests no change in the subject's assessment.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of nine comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #1, #3 and #4 as well as board of review comparable #3 which sold proximate in time to the January 1, 2022 assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be appellants' comparable #2 along with board of review comparables #1, #2, #4 and #5 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, dwelling size, and some features. However, each comparable has a smaller site than the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. In contrast, each comparable has finished basement area unlike the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. Nevertheless, these comparables sold from July 2021 to August 2022 for prices ranging from \$889,000 to \$1,075,000 or from \$156.20 to \$184.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$972,688 or \$177.66 per square foot of

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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