



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

APPELLANT: Abe Kaplan
DOCKET NO.: 22-01589.001-R-1
PARCEL NO.: 15-17-201-028

The parties of record before the Property Tax Appeal Board are Abe Kaplan, the appellant by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$49,474
IMPR.: \$163,555
TOTAL: \$213,029

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 3,838 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, one fireplace and an 814 square foot garage. The property has a 54,291 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 12 equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 3,586 to 4,385 square feet of living area. The dwellings were built from 1989 to 2001 and have basements with six having finished area. Each comparable has

central air conditioning, one to three fireplaces, and a garage ranging in size from 720 to 1,369 square feet of building area. The comparables have improvement assessments ranging from \$138,304 to \$173,346 or from \$37.75 to \$40.75 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,029. The subject property has an improvement assessment of \$163,555 or \$42.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. Comparable #4 is the same as appellant's comparable #10. The comparables are described as 1-story¹, 1.5-story or 2-story dwellings of brick or wood siding and brick exterior construction ranging in size from 3,846 to 4,255 square feet of living area. The dwellings were built from 1989 to 1992 and have basements with one having finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 733 to 873 square feet of building area. Comparables #1 and #4 have gazebos. The comparables have improvement assessments ranging from \$171,619 to \$183,702 or from \$40.72 to \$47.76 per square foot of living area. Based on this evidence, the board of review requests no change to 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 parties submitted 15 equity comparables for the Board's consideration which includes the common comparable. The Board gives less weight to appellant's comparables #1, #3, #4, #5, #7, #9 and #12 as well as board of review comparable #3 which have finished basement area when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #6, #8, #10, and #11 as well as board of review comparables #1, #2 and #4, one of which is common to both parties. The comparables have unfinished basements and are similar to the subject in location, age, dwelling size and most features. These comparables have improvement assessments that range from \$138,304 to \$183,702 or from \$37.75 to \$47.76 per square foot of living area. The subject's improvement assessment of \$163,555 or \$42.61 per square foot of living area falls within the range established by the best comparables in this record. Based on this

¹ The Board finds board of review comparable #1 has more above ground living area than ground floor living area, suggesting this dwelling is also part 2-story in design.

record and after considering appropriate adjustments to the best comparables for differences from 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: February 20, 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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