



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

APPELLANT: Karin Trenkenschu
DOCKET NO.: 22-01663.001-R-1
PARCEL NO.: 15-18-203-001

The parties of record before the Property Tax Appeal Board are Karin Trenkenschu, 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: \$24,138
IMPR.: \$151,117
TOTAL: \$175,255

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 is improved with a two-story dwelling of frame construction containing 4,049 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, three fireplaces, 3½ bathrooms, and an attached garage with 1,683 square feet of building area. The property has a 59,677 square foot site 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 twelve equity comparables improved with two-story dwellings of frame, brick or brick and frame exterior construction that range in size from 3,549 to 4,638 square feet of living area. The homes were built from 1985 to 1990. Each comparable has a basement with five having finished area, central air conditioning, one to four fireplaces, 2½ to 5 bathrooms, and a garage ranging in size from

736 to 932 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from .15 to .95 of a mile from the subject property. These properties have improvement assessments ranging from \$109,771 to \$169,975 or from \$23.67 to \$45.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$139,751.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,255. The subject property has an improvement assessment of \$151,117 or \$37.32 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 with comparable #1 being the same property as appellant's comparable #6. The comparables are improved with two-story dwellings of frame, brick or brick and frame construction that range in size from 4,062 to 4,182 square feet of living area. The homes were built from 1987 to 1995. Each comparable has a basement with two being a walk-out design and four having finished area. The comparables also have central air conditioning, one to three fireplaces, and an attached garage ranging in size from 775 to 1,026 square feet of building area. The comparables have from three to five full bathrooms and four comparables have one or two half-bathrooms. Two comparables also have inground swimming pools. The comparables have the same assessment neighborhood code as the subject and are located from .26 to .79 of a mile from the subject property. The comparables have improvement assessments ranging from \$159,305 to \$181,001 or from \$39.19 to \$43.28 per square foot of living area.

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 Board finds the best evidence of assessment equity to be appellant's comparables #2, #6 and #12 as well as the board of review comparables, which includes a common comparable, as these properties are improved with dwellings most similar to the subject dwelling in size containing from 3,999 to 4,182 square feet of living area. Of these comparables, less weight is given appellant's comparable #2 as the improvement assessment of this comparable is an outlier significantly below the remaining comparables that are similar to the subject dwelling in size. The comparables have varying degrees of similarity to the subject in features with the most notable differences being each comparable has a significantly smaller garage than the subject and four of the comparables have finished basement area while the subject has an unfinished basement, which would require positive and negative adjustments, respectively, to make these properties more equivalent to the subject. Additionally, two of the board of review comparables have inground swimming pools while the subject has no swimming pool, indicating the comparables would require negative or downward adjustments for this additional feature. Nevertheless, these comparables have improvement assessments that range from \$154,647 to

\$181,001 or from \$38.60 to \$43.28 per square foot of living area. The subject's improvement assessment of \$151,117 or \$37.32 per square foot of living area falls below the range established by the best comparables in this record. Less weight is given the remaining comparables submitted by the appellant due to differences from the subject property in dwelling size. Based on this record 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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