



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

APPELLANT: Larry Shanley  
DOCKET NO.: 23-00216.001-R-1  
PARCEL NO.: 15-31-103-007

The parties of record before the Property Tax Appeal Board are Larry Shanley, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$56,706  
**IMPR.:** \$206,640  
**TOTAL:** \$263,346

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 2023 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 4,920 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement, central air conditioning, two fireplaces and a 1,138 square foot garage. The property has a 48,787 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables. The comparables have sites ranging in size from 40,380 to 44,000 square feet of land area that are improved with 1.5-story or 2-story dwellings ranging in size from 4,482 to 5,291 square feet of living area. The dwellings were built from 1979 to 1987 and have basements. Each comparable has central air conditioning, one or three fireplaces, and a garage

ranging in size from 888 to 962 square feet of building area. The comparables sold from December 2020 to September 2021 for prices of \$649,900 and \$750,000 or from \$141.75 to \$151.45 per square foot of living area, including land. The comparables have improvement assessments ranging from \$180,983 to \$237,787 or from \$40.38 to \$44.94 per square foot of living area. Based on this evidence the appellant requests 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 \$284,380. The subject's assessment reflects a market value of \$853,225 or \$173.42 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup> The subject has an improvement assessment of \$227,674 or \$46.28 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .46 of a mile from the subject. The comparables are improved with 2-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 4,402 to 6,265 square feet of living area. The dwellings were built from 1985 to 2017. Each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 999 to 1,414 square feet of building area. The comparables have improvement assessments ranging from \$203,222 to \$280,277 or from \$44.74 to \$53.39 per square foot of living area.

The board of review did not provide any market value evidence.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel noted the difference in dwelling size between the subject and board of review comparable #3.

### **Conclusion of Law**

The appellant contends in part 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value to be the appellant's comparable sales which are relatively similar to the subject in location, age, dwelling size and features. These comparables sold from December 2020 to September 2021 for prices of \$649,900 and \$750,000 or from \$141.75 to \$151.45 per square foot of living area, including land. The

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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 2023.

subject's assessment reflects a market value of \$853,225 or \$173.42 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also argued assessment inequity as an alternative 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 record contains six assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: \_\_\_\_\_

August 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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