



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

APPELLANT: Leonid Bardenstein  
DOCKET NO.: 23-02475.001-R-1  
PARCEL NO.: 15-18-201-002

The parties of record before the Property Tax Appeal Board are Leonid Bardenstein, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC 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:** \$49,735  
**IMPR.:** \$210,113  
**TOTAL:** \$259,848

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 exterior construction with 4,179 square feet of living area. The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 1,026 square foot garage, and an inground swimming pool. The property has a 43,996 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within the same assessment neighborhood code as the subject and from 0.37 to 0.55 of a mile from the subject. The comparables are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 3,692 to 4,412 square feet of living area. The dwellings are 35 or 36 years old. Each home has a basement, five of which

have finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 690 to 864 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$144,417 to \$201,659 or from \$33.08 to \$46.16 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment to \$158,189 or \$37.85 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 \$259,848. The subject property has an improvement assessment of \$210,113 or \$50.28 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 and from 0.38 to 0.60 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,904 to 4,286 square feet of living area. The dwellings range in age from 26 to 36 years old. Each home has a basement, two of which have finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 723 to 936 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$197,753 to \$229,758 or from \$50.47 to \$54.35 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the subject's assessment neighborhood contains 90 properties that are identical or superior to the subject, 59 of which were assessed lower than the subject. The appellant presented maps depicting the locations of both parties' comparables in relation to the subject, which depicts the board of review's comparables #2 and #3 as backing to power lines. The appellant argued two of the board of review's comparables lack finished basement area.

### **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.Adm.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.Adm.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 record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, #5, and #6 and the board of review's comparables #2, #3, and #4, which each lack finished basement area and/or an inground swimming pool that are features of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, and features, including finished basement area and an inground swimming pool. These

comparables have improvement assessments of \$201,659 and \$229,758 or \$46.16 and \$53.61 per square foot of living area, respectively. The subject's improvement assessment of \$210,113 or \$50.28 per square foot of living area is bracketed by the best two comparables in this record. Based on this 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: \_\_\_\_\_

December 17, 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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