



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

APPELLANT: Teresa Rose & Robert Rao
DOCKET NO.: 23-02880.001-R-1
PARCEL NO.: 14-25-402-008

The parties of record before the Property Tax Appeal Board are Teresa Rose & Robert Rao, the appellants, by attorney Donald T. Rubin, of Golan Christie Taglia LLP 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 **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: \$64,168
IMPR.: \$226,682
TOTAL: \$290,850

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Cook 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 4,825 square feet of living area. The dwelling was built in 2000 and is approximately 23 years old. Features include a basement, central air conditioning, two fireplaces, and a garage with 955 square feet of building area. The property has an approximately 73,616 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located in the subject's assessment neighborhood and from 0.4 of a mile to 1.2 miles from the subject. The comparables are improved with 1-story¹ or 2-story dwellings of

¹ The appellants describe comparable #2 as a 1-story home; however, the Board notes in the supplemental grid submitted by the appellants that this home has 2,298 square feet of ground floor living area and 4,478 square feet of

brick or wood siding exterior construction ranging in size from 4,232 to 4,478 square feet of living area. The homes are from 29 to 48 years old. The appellants report that each comparable has a basement and "Unknown" for finished basement area. Each comparable has central air conditioning, either one or two fireplaces, and a garage that ranges in size from 483 to 960 square feet of building area. The comparables have improvement assessments ranging from \$184,898 to \$191,036 or from \$42.09 to \$43.69 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$207,572 or \$43.02 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 \$290,850. The subject property has an improvement assessment of \$226,682 or \$46.98 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 in the subject's assessment neighborhood and within 0.77 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 4,230 to 5,440 square feet of living area. The homes were built from 1977 to 2000. Each home has a basement, central air conditioning, either one or four fireplaces, and a garage that ranges in size from 842 to 1,456 square feet of building area. The comparables have improvement assessments ranging from \$203,436 to \$253,906 or from \$46.67 to \$50.54 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 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 seven suggested equity comparables. The Board gives less weight to the appellants' comparables #1 and #3 as well as board of review comparables #3 and #4 which are less similar to the subject in age and/or dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2 as well as board of review comparables #1 and #2 which are more similar to the subject in location, age, dwelling size, and other features. The best comparables have improvement assessments ranging from \$188,500 to \$222,413 or from \$42.09 to \$48.09 per square foot of living area. The subject's improvement assessment of \$226,682 or \$46.98 per square foot of living area falls

above ground living area. The photograph and sketch of the comparable presented by the appellants also support the home being a part 2-story home.

above the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. The subject's higher overall improvement assessment is logical considering its newer age, larger dwelling size, larger garage size, and additional fireplace when compared to the best comparables. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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: _____

April 15, 2025



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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