



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

APPELLANT: Nicole Fejes
DOCKET NO.: 24-02545.001-R-1
PARCEL NO.: 14-24-401-022

The parties of record before the Property Tax Appeal Board are Nicole Fejes, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$85,702
IMPR.: \$153,518
TOTAL: \$239,220

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 2024 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 two-story dwelling of frame exterior construction with 2,957 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement, central air conditioning, a fireplace, a 777 square foot garage and a barn containing 600 square feet of building area.¹ The property has a 144,347 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 25, 2022 for a price of \$610,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from Relocation Today Inc., the parties to the transaction

¹ The board of review disclosed the subject property has a barn, which was not disclosed by or refuted by the appellant.

were not related, the property was sold by a realtor and had been advertised in the Multiple Listing Service (MLS) for a period of 48 days. The appellant also disclosed the property was not sold due to a foreclosure, nor was it sold using a contract for deed. To document the sale, the appellant submitted a settlement statement which reiterated the sale date and sale price and depicted the distribution of commissions.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$203,313, which would reflect a market value of \$610,000 or \$206.29 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,220. The subject's assessment reflects a market value of \$717,732 or \$242.72 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on six comparable properties that are located from .82 of a mile to 1.67 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 37,323 to 220,510 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,612 to 3,398 square feet of living area. The dwellings were built from 1957 to 1988. Five comparables each have a basement. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 864 square feet of building area. Four comparables each have a shed. The comparables sold from May 2023 to June 2025 for prices ranging from \$675,000 to \$905,000 or from \$240.88 to \$278.38 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided evidence regarding the sale of the subject property and the board of review submitted six comparables sales for the Board's consideration. The Board has given little weight to the sale price of the subject property due to the fact the sale occurred in February 2022, approximately 22 months prior to the lien date at issue and is thus less likely to be indicative of the subject's market value as of the January 1, 2024 assessment date. The Board has given

² 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 2024.

reduced weight to board of review comparable #1 which has a sale date that occurred 18 months after the lien date at issue, less proximate to the January 1, 2024 assessment date than other sales in the record. The Board has also given reduced weight to board of review comparables #2 and #3 due to differences from the subject in dwelling size and foundation type, respectively. Additionally, board of review comparable #3 is located more than one mile away from the subject property.

The Board finds the best evidence of market value in the record to be board of review comparable sales #4, #5 and #6, which sold more proximate in time to the January 1, 2024 assessment date and are similar to the subject in location, dwelling size and design. However, the Board finds all three comparables have substantially smaller site sizes and considerably older dwelling ages, when compared to the subject and all three properties lack a barn, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these properties sold in June 2023 or June 2024 for prices ranging from \$675,000 to \$690,000 or from \$245.99 to \$264.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$717,732 or \$242.72 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record in terms of overall market value but below the range on a price per square foot of living area basis, including land. The Board finds the subject's higher overall market value appears to be justified given the subject's superior site size, dwelling age and features. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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 21, 2026



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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