



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

APPELLANT: Dan Hanson  
DOCKET NO.: 24-02619.001-R-2  
PARCEL NO.: 14-26-200-012

The parties of record before the Property Tax Appeal Board are Dan Hanson, 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:** \$115,545  
**IMPR.:** \$361,004  
**TOTAL:** \$476,549

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 7,366 square feet of living area.<sup>1</sup> The dwelling was constructed in 1961 and is approximately 63 years old. Features of the home include a basement, central air conditioning, two fireplaces, a 2,183 square foot wrap-around porch, a three-car attached garage and a two-car detached garage with a combined total of 1,244 square feet of building area.<sup>2</sup> The property has an approximately

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size and wraparound porch size are found in the property information printout provided by the board of review, which contained a more detailed sketch of the improvements. Additionally, the board of review described the subject with an effective year built of 2009 due to the gut/rehab that occurred in 2002, whereas the appellant's appraiser described the dwelling with an effective age of 3 to 6 years old.

<sup>2</sup> The appellant's appraiser disclosed the subject dwelling has central air conditioning, which was not reported by nor was it refuted by the board of review.

259,357 square foot or a 5.95-acre 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 an appraisal estimating the subject property had a market value of \$1,070,000 as of January 1, 2023.<sup>3</sup> The appraisal was prepared by Kevin Carrico, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to evaluate the subject property for market value tax appeal purposes. The appraiser stated the subject has been totally remodeled in the past two years and has had two recent smaller additions. Amenities include a wrap-around porch, three balconies and a pond to the rear.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting four comparable sales located in Long Grove or Hawthorn Woods and from 0.66 of a mile to 5.03 miles from the subject property. The comparables have sites that range in size from 2.19 to 6.02 acres of land area, one of which is adjacent to a pond. The comparables are improved with two-story dwellings of brick or brick, frame and stone exterior construction ranging in size from 4,919 to 6,882 square feet of living area. The dwellings range in age from 20 to 35 years old. The comparables each have a basement with three having finished area, three of which are walkout designs. Each comparable has central air conditioning, two to six fireplaces and a three-car or a four-car garage. The comparables sold from April to October 2022 for prices ranging from \$680,000 to \$1,250,000 or from \$118.55 to \$191.57 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject in site size, view, quality of construction, condition, bathroom count, gross living area, basement size, basement finish and other features arriving at adjusted prices ranging from \$955,700 to \$1,116,500 and an opinion of market value for the subject of \$1,070,000 under the sales comparison approach.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at 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 \$476,549. The subject's assessment reflects a market value of \$1,429,790 or \$194.11 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>4</sup>

In response to the appeal, the board of review submitted a letter prepared by the Ela Township Assessor. The assessor argued that the appraisal's effective date of January 1, 2023 is inappropriate for a valuation date of January 1, 2024 during an appreciating market. The assessor pointed out the appraiser identified the address of the subject property in the cover page of the appraisal to be Kildeer, which differs from the address reported by the appraiser in the

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<sup>3</sup> The appraisal report contains conflicting data on the location of the subject property of either Kildeer or Long Grove. The Board finds the best evidence of the subject property's location is found in the appellant's appeal petition and in the subject's property record card provided by the board of review.

<sup>4</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 2024.

next page of the report of Long Grove. The assessor verified the subject's address to be Long Grove. The assessor asserted that the appraiser utilized sales that occurred in 2022 and/or the homes were located in different municipalities with differing tax rates.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located in Long Grove and from .31 of a mile to 1.93 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 44,468 to 139,626 square feet of land area and are improved with two-story dwellings of frame or brick exterior construction ranging in size from 5,302 to 9,905 square feet of living area. The dwellings were built from 1986 to 2011. Each comparable has a basement, central air conditioning, two or three fireplaces and a garage ranging in size from 839 to 3,868 square feet of building area. Comparable #2 has an in-ground swimming pool and a bathhouse. The comparables sold from June 2022 to September 2024 for prices ranging from \$940,000 to \$2,425,000 or from \$177.29 to \$244.83 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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, based on overvaluation, is not warranted.

The appellant submitted an appraisal estimating the subject property has a market value of \$1,070,000 as of January 1, 2023. The Board has given little weight to the appraisal report. The effective date of the appraisal was one year prior to the subject's assessment date. Moreover, all four comparable sales contained within the appraisal occurred in 2022 and are, thus, less likely to be indicative of market value as of the subject's January 1, 2024 assessment date. Additionally, the appraiser provided two conflicting addresses for the subject property of either Kildeer or Long Grove, whereas the appellant's appeal petition and the subject's property record card provided by the board of review disclosed the subject property is located in Long Grove. The appraiser also chose two comparables that are located in Hawthorn Woods, which are more than three miles away from the subject property. Lastly, three of the appraisal comparables have substantially smaller dwelling sizes when compared to the subject. These factors undermine the credibility of the appraiser's final value conclusion.

The board of review submitted four comparable sales for the Board's consideration. The Board has given reduced weight to board of review comparables #1 and #3, which differ from the subject in dwelling size. In addition, board of review comparable #3 sold 18 months prior to the lien date at issue and is less likely to reflect the subject's market value as of the January 1, 2024 assessment date. The Board finds comparables #2 and #4 submitted by the board of review sold more proximate in time to the assessment date at issue and are most similar when compared to the subject in location, dwelling size, design and some features. However, board of review

comparable #2 has an in-ground swimming pool and bathhouse, unlike the subject, suggesting downward adjustments for these differences would be required to make the comparables more equivalent to the subject. Conversely, both comparable dwellings have considerably older effective ages than the subject, due to its recent rehab with additions and both comparables have substantially smaller site sizes when compared to the subject, suggesting upward adjustments for these differences would be necessary. Nevertheless, these two comparables sold in September and April 2024 for prices of \$1,400,000 and \$1,425,000 or for prices of \$191.00 and \$200.93 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$1,429,790 or \$194.11 per square foot of living area, including land, which falls somewhat above the two most similar comparable sales in the record in overall market value but is bracketed by the comparables on a price per square foot of living area basis, including land. 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. Therefore, based on this record the Board finds no reduction in the subject's assessment is warranted.

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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