



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

APPELLANT: Joseph & Susan Roti  
DOCKET NO.: 15-02268.001-R-1  
PARCEL NO.: 16-29-320-010

The parties of record before the Property Tax Appeal Board are Joseph & Susan Roti, the appellants; 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:** \$39,353  
**IMPR.:** \$43,980  
**TOTAL:** \$83,333

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2015 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 is improved with a split-level single-family dwelling of brick and frame exterior construction. The dwelling was built in 1958 and contains 1,204 square feet of above-grade living area. Features of the home include a full finished lower level, central air-conditioning, and a 534-square foot detached garage. The dwelling is situated on an 8,160-square foot site and located in Deerfield, West Deerfield Township, Lake County.

Joseph Roti, one of the appellants, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable properties only three of which were recent sales.<sup>1</sup> The three sales comparables are located .04 to .07 of a mile from the subject. The comparables consist of split-level single-family dwellings of brick and frame exterior construction that are situated on

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<sup>1</sup> Appellants' comparable #4 will not be included in the Board's analysis since it is not responsive to the comparable sales argument.

sites ranging in size from 8,160 to 8,875 square feet of land area. The dwellings were built in 1956 or 1957 and contain 1,176 or 1,204 square feet of above-grade living area. The comparables have full finished lower levels and central air conditioning. One comparable features a fireplace. The comparables each have a garage containing 440 or 576 square feet of building area. The three comparables sold from April 2014 to May 2015 for prices ranging from \$245,000 to \$373,000 or from \$203.49 to \$309.80 per square foot of above-grade living area, land included. Appellants also submitted MLS sheets for comparables #2 and #3. The MLS sheets indicate that comparable #2 had been recently rehabbed, had all new stainless-steel kitchen appliances and a professionally landscaped yard. Comparable #3 was described as a “beautifully renovated home in move-in condition.”

Roti testified that, at the time of sale, his comparable #1 was very similar to his house in condition and most features but that it also had a 150-square foot four-season room that was not being assessed as of 2015. It sold in January 2015 for \$245,000 or \$203.49 per square foot of living area. That buyer immediately rehabbed the house and it sold again in September 2015 for \$350,000. He further testified that comparables #2 and #3 had already been rehabbed when they sold in 2014 and 2015 for \$309.80 and \$306.12 per square foot of living area.<sup>2</sup> Roti testified that he submitted these two recently gutted and rehabbed houses to illustrate how his house, which had not been rehabbed or updated, was being assessed in comparison. Based on this evidence, the appellants requested a total assessment of \$73,333 reflecting a market value of approximately \$220,000 or \$182.72 per square foot of above-grade living area, land included.

Under cross-examination, the appellant testified that he had repeatedly asked the township assessor for adjustments to his assessment since he felt that his house was inferior to other houses in his neighborhood, but his requests were denied. Roti further testified that his only proof of value of the renovations were the statements contained on the MLS sheets for those two comparables as to the nature of the renovations.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,990. The subject's assessment reflects a market value of approximately \$301,538 or \$250.45 per square foot of above-grade living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, two of which were also submitted by the appellants. The dwellings are located from .061 to .287 of a mile of the subject. They consist of split-level single-family dwellings of wood siding or brick and frame exterior construction situated on sites ranging in size from 8,775 to 9,190 square feet of land area. The homes were built from 1956 to 1963 and range in size from 1,092 to 1,204 square feet of above-grade living area. Three comparables have full finished lower levels and one comparable has a partial finished lower level. Each comparable has central air-conditioning. One comparable features a fireplace. Each comparable has a garage ranging in size from 440 to 504 square feet of building area. The comparables sold from September 2013 to May 2015 for prices ranging from \$295,000 to \$373,000 or from \$257.65 to \$309.80 per square foot of living area, land included.

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<sup>2</sup> Both of these comparables were also submitted by the board of review as their comparables #2 and #4.

At hearing the board argued that its comparable #1 and appellants' comparables #2 and #3 support the reasonableness of the subject's assessment. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants submitted a brief disputing some of the data provided by the board of review. Appellants' submitted an MLS listing sheet showing that board of review comparable #1 had also been subject to some updating, features a sauna/steam room and is situated in a "quiet location, backyard backs up to Mitchell Park" which is a park with a playground, swimming pool and tennis courts. Appellants argued that the comparables are superior to the subject in matters such as greater square footage, number of bathrooms, recent remodeling or renovation, and location as two of the comparables back up to a "wonderful park" superior to the subject.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board, with two comparables being common to both parties.<sup>3</sup> The Board gave less weight to board of review comparable #3 due to its 2013 sale, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds the remaining four comparable sales are most similar to the subject in location, age, size, design and most features. These four comparables sold from April 2014 to May 2015 for prices ranging from \$245,000 to \$373,000 or from \$203.49 to \$309.80 per square foot of living area, land included. The subject's assessment reflects an estimated market value of approximately \$301,538 or \$250.45 per square foot of above-grade living area, land included. Although this falls within the range established by the most similar comparable sales in the record, the Board finds the best comparable sale in the record to be appellants' comparable #1 which, like the subject, had not been renovated when sold in January 2015 for \$245,000 or \$203.49 per square foot of above-grade living area. The Board finds that the two common properties submitted by both parties had recently been renovated prior to their sales in 2014 and 2015 for \$360,000 and \$373,000 or \$306.12 and \$309.80 per square foot of above-grade living area. The Board further finds that, according to the listing sheet submitted with appellants' rebuttal, board of review comparable #1 had also been subject to some updating such as newer windows and is situated in a "quiet location, backyard backs up to Mitchell Park" when it sold in April 2015 for \$303,000 or \$257.65 per square foot of above-grade living area, superior to the subject. After considering adjustments to the comparables for differences in condition and some features when compared to the subject, the Board finds a reduction in the subject's assessment is supported by the record.

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<sup>3</sup> The Board did not consider appellants' comparable #4 as it was not a recent sale and, therefore, not relevant to appellants' comparable sales argument.

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.

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Chairman



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Member

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Member



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Member

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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 23, 2019



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph & Susan Roti  
856 Holmes Avenue  
Deerfield, IL 60015

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085