



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

APPELLANT: Michael Rossmann  
DOCKET NO.: 16-03521.001-R-1  
PARCEL NO.: 04-20-300-031

The parties of record before the Property Tax Appeal Board are Michael Rossmann, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$7,827  
**IMPR.:** \$35,217  
**TOTAL:** \$43,044

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 2016 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 was reported to be a one-story<sup>1</sup> dwelling of frame exterior construction with 2,054 square feet of living area. The dwelling was constructed in 1956. Features of the home include a crawl space foundation, central air conditioning and a 728 square foot garage. The property has a 60,300 square foot site and is located within Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .81 of a mile of the

---

<sup>1</sup> Based on evidence submitted by both parties that included a property record card with a sketch and photographic evidence, the Property Tax Appeal Board finds the subject property has 728 square feet of living area above the garage.

subject property. The comparables are reported to be a one-story<sup>2</sup> dwelling and two, two story dwellings of frame exterior construction with 1,999 or 2,368 square feet of living area. The dwellings were constructed in 1995 or 2002. Each comparable has central air conditioning, a fireplace and a basement, with one having finished area.<sup>3</sup> Two comparables each have a garage with 400 square feet of building area. The comparables have sites ranging in size from 10,738 to 12,089 square feet of land area. The comparables sold from March 2014 to April 2016 for prices ranging from \$129,000 to \$194,500 or from \$62.08 to \$82.14 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,044. The subject's assessment reflects a market value of \$129,807 or \$63.20 per square foot of 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 the subject's assessment, the board of review submitted information on four comparable sales located within .913 of a mile of the subject property, one of which was submitted by the appellant. The board of review comparable #4 is the same property as appellant's comparable #3. The comparables are described as a two-story dwelling and three, one-story dwellings of frame exterior construction ranging in size from 1,100 to 2,368 square feet of living area. The dwellings were constructed from 1926 to 2002. Three comparables have an unfinished basement; three comparables have central air conditioning; one comparable has a fireplace and each comparable has a garage ranging in size from 400 to 528 square feet of building area. The comparables have sites ranging in size from 10,935 to 104,657 square feet of land area. The comparables sold from August 2015 to June 2016 for prices ranging from \$124,900 to \$194,500 or from \$82.14 to \$126.62 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 is not warranted.

The Board finds the parties submitted six comparable sales for consideration which includes the parties' common comparable. The Board finds neither parties comparables are truly similar when compared to the subject. For example, appellant's comparables are dissimilar in land size and age; two comparables are dissimilar in design and two comparables sold in 2014 which were

---

<sup>2</sup> Based on evidence submitted by the appellant that included a sketch and photographic evidence, the Property Tax Appeal Board finds the appellant's comparable #2 has 525 square feet of living area above the garage.

<sup>3</sup> The appellant submitted a Multiple Listing Service sheet for comparable #3 that depicts a finished basement.

less proximate in time to the subject's January 1, 2016, assessment date. The board of review comparables are also dissimilar in land size, age and design and three comparables are considerably smaller in dwelling size when compared to the subject. Nonetheless, after excluding the two dated sales in 2014, the remaining four comparables which includes the parties' common comparable sold from August 2015 to June 2016 for prices ranging from \$124,900 to \$194,500 or from \$82.14 to \$126.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$129,807 or \$63.20 per square foot of living area, including land which falls within the range on a market value basis but below the range on a per square foot basis established by both parties' most recent comparable sales. After considering necessary adjustments to the comparables for differences such as land size, design, age and dwelling size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified.

Based on this record, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued 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: September 17, 2019



\_\_\_\_\_  
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

Michael Rossmann, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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