



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

APPELLANT: Raymond & Diane Roman  
DOCKET NO.: 17-03849.001-R-1  
PARCEL NO.: 15-19-405-002

The parties of record before the Property Tax Appeal Board are Raymond & Diane Roman, the appellants, by Jessica Hill-Magiera, attorney at law in Lake Zurich; 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:** \$48,006  
**IMPR.:** \$206,434  
**TOTAL:** \$254,440

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 2017 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 brick exterior construction with 5,238 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 750 square foot garage. The subject's property record card provided by the board of review identifies a 1,092 square foot indoor basketball court that was added in 2008. The property has a 43,578 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.90 of a mile from the subject. The comparables have sites that range in size from 43,560 to 124,582 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 4,366 to 6,107 square feet of living area. The homes were built from 1986 to 1989.

Each comparable has a basement, two with finished area; central air conditioning; one to four fireplaces and a garage ranging in size from 792 to 969 square feet of building area. The comparables sold from June 2016 to October 2017 for prices ranging from \$382,769 to \$755,000 or from \$73.27 to \$137.27 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$202,237.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$272,202. The subject's assessment reflects a market value of \$821,122 or \$156.76 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% 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 located within approximately 0.85 of a mile from the subject property.<sup>1</sup> Appellants' comparable #3 was also utilized by the board of review as its comparable #2. The comparables have sites that range in size from 35,590 to 124,582 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,894 to 5,500 square feet of living area. The homes were built from 1987 to 1997. Each comparable has a basement, three with finished area, central air conditioning, two to four fireplaces and a garage ranging from 792 to 1,050 square feet of building area. One comparable has a 256 square foot enclosed porch disclosed in the property record card. The comparables sold from August 2017 to July 2018 for prices ranging from \$700,000 to \$799,900 or from \$137.27 to \$163.45 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel asserted that board of review comparables #1 and #3 were not comparable properties due to 2018 sale dates being too remoted in time to establish market value as of the subject's January 1, 2017 assessment date, comparable #2 is also utilized by the appellants and that board of review comparable #4 is an acceptable comparable sale.

The appellants' counsel provided a grid with its determination of best comparables and argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. The appellants' s counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on assessment appeals.

### **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 evidence in the record supports a reduction in the subject's assessment.

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<sup>1</sup> Some information related to board of review comparable #2 contained in the Comparable Sales Grid was found to be inconsistent with data submitted in the property record card.

The parties submitted eight comparables for the Board's consideration where appellants' comparable #3 is the same as board of review comparable #2. While one comparable has an enclosed porch, none include an amenity similar to the subject's 1,092 square foot indoor basketball court suggesting an upward adjustment to each comparable would be warranted to make them more equivalent to the subject for this feature.

The Board gives less weight to the appellants' comparable #1 which has a sale price that appears to be an outlier relative to other comparables submitted in the record. The Board also gives reduced weight to the appellants' comparables #2, #4 and #5 due to significantly different dwelling sizes when compared to the subject. The Board gives little weight to board of review comparables #1 and #3 which have 2018 sales dates well after the subject's January 1, 2017 assessment date and are less indicative of the subject's market value at issue in this appeal.

The Board finds the best evidence of market value to be appellants' comparable #3/board of review comparable #2 along with board of review comparable #4 which are more similar in dwelling size, age, and most features. These most similar comparables sold for prices ranging from \$700,000 to \$755,000 or from \$137.27 to \$141.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$821,122 or \$156.76 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject in site size, dwelling size, basement finish and indoor basketball court, the Board finds a reduction in the subject's assessment is 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: June 16, 2020



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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