



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

APPELLANT: Michael Roti  
DOCKET NO.: 19-04628.001-R-1  
PARCEL NO.: 16-09-207-001

The parties of record before the Property Tax Appeal Board are Michael Roti, 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:** \$111,709  
**IMPR.:** \$171,004  
**TOTAL:** \$282,713

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 2019 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 one-story dwelling of brick exterior construction with 3,823 square feet of living area. The dwelling was constructed in 1961. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 529 square foot garage. The property also has a green house. The property has a 27,200 square foot site and is located in Lake Forest, West Deerfield 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 properties located from .92 of a mile to 2.74 miles from the subject property, none of which are within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 26,910 to 65,340 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,450 to 3,999 square

feet of living area. The dwellings were built from 1957 to 1964. The comparables each have a basement, two of which have recreation rooms. Each comparable has central air conditioning, two fireplaces and a garage that ranges in size from 575 to 672 square feet of building area. One comparable has an inground swimming pool. These properties sold from July 2018 to April 2019 for prices ranging from \$730,000 to \$995,000 or from \$211.59 to \$248.81 per square foot of living area, including land. The appellant provided MLS listing sheets associated with the sales of comparables #2 and #3 which disclosed the dwellings were rehabbed in 2015 and 2017, respectively. Based on this evidence, the appellant requested the subject's assessment be reduced to \$249,744, which would reflect a market value of \$749,307 or \$196.00 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 \$282,713. The subject's assessment reflects a market value of \$859,571 or \$224.84 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .04 to .47 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 20,050 to 22,600 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,405 to 3,318 square feet of living area. The dwellings were built from 1941 to 1962 with comparable #3 having a reported effective age of 1963. The board of review reported that one comparable has a concrete slab foundation and two comparables each have a basement, one of which has a recreation room. Each comparable has one or two fireplaces and a garage that ranges in size from 448 to 500 square feet of building area. Two comparables each have central air conditioning. These properties sold from March to September 2018 for prices ranging from \$650,000 to \$740,000 or from \$223.03 to \$281.33 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 record contains six suggested comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject. The appellant's comparables are similar to the subject in dwelling size, design and age. However, all of the appellant's comparables located outside of the subject's assessment neighborhood, two of which are located more than 2 miles away from the subject. In addition, two of the appellant's comparables have considerably larger site sizes than the subject and one comparable has an inground swimming pool, unlike the subject. The board of review comparables are all located within the subject's

assessment neighborhood and are similar to the subject in site size, design and effective age. However, two of the board of review comparables have considerably smaller dwelling sizes than the subject and one comparable lacks a basement, unlike the subject. Nevertheless, these six comparables sold from March 2018 to April 2019 for prices ranging from \$650,000 to \$995,000 or from \$211.59 to \$281.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$859,571 or \$224.84 per square foot of living area, including land, which falls within the range established by the comparable sales in this record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

February 15, 2022



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 Roti, 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