



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

APPELLANT: Thomas Rohrbeck
DOCKET NO.: 19-05582.001-R-1
PARCEL NO.: 01-11-407-033

The parties of record before the Property Tax Appeal Board are Thomas Rohrbeck, 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 ***an increase*** 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: \$6,280
IMPR.: \$186,482
TOTAL: \$192,762

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 two-story dwelling with brick exterior construction containing 3,552 square feet of living area. The dwelling was constructed in 2009 but has a 2014 effective age. Features of the home include a full finished basement, central air conditioning, two fireplaces and an attached 732 square foot garage. The property has a 27,420 square foot site, which includes a private dock on Channel Lake, and is located in Antioch, Antioch Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located from .54 of a mile to 1.12 miles from the subject. The comparables have sites ranging in size from 12,710 to 40,950

¹ Multiple Listing Service (MLS) data regarding the subject, submitted by the board of review, reveals in part, "Deeded Exclusive Private Dock & Boat Hoist on Channel Lake."

square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing from 2,518 to 3,875 square feet of living area. The dwellings were built from 2007 to 2010. The comparables have full basements, two with finished area and one with a walkout. The comparables have central air conditioning, one or two fireplaces and a garage ranging in size from 691 to 893 square feet of building area. The comparables sold from July 2017 to September 2018 for prices ranging from \$279,000 to \$535,000 or from \$99.11 to \$138.06 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$114,837, which reflects a market value of \$349,155 or \$98.30 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,163. The subject's assessment reflects a market value of \$499,127 or \$140.52 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 five comparable sales that are located from .35 of a mile to 4.89 miles from the subject. The comparables have sites ranging in size from 4,800 to 41,820 square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing from 1,792 to 3,460 square feet of living area. The dwellings were built from 1950 to 2006, with the two oldest built in 1950 and 1970 having 1993 and 1992 effective ages, respectively. Four comparables have full or partial walkout basements, three with finished area, and one comparable has a crawl-space foundation. The comparables have central air conditioning and from one to three fireplaces. Four comparables have a garage ranging in size from 504 to 864 square feet of building area. One comparable has an enclosed boathouse. The comparables sold from July 2018 to October 2019 for prices ranging from \$572,000 to \$810,000 or from \$170.24 to \$350.45 per square foot of living area, including land. The board of review's submission included a brief arguing the subject was listed with the Multiple Listing Service (MLS) on May 20, 2019 for \$699,500 and eventually closed on May 7, 2020 for \$612,850. The board of review included supporting MLS data regarding the subject's recent sale.

Based on this evidence the board of review requested the subject's assessment be increased to \$195,336.

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 evidence in the record supports an increase in the subject's assessment.

The parties submitted a total of eight comparable sales for the Board's consideration. The board of review also submitted recent market value evidence regarding the subject property. The Board gives less weight to the appellant's comparables #1 and #2, due to their sale date occurring greater than 17 months prior to the January 1, 2019 assessment date at issue and/or their difference in size when compared to the subject. The Board also gives less weight to the board of review's comparables #4 and #5, due to their lack of a basement foundation or their significantly smaller dwelling size when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in many aspects, however, each is older or has an older effective age, when compared to the subject. Nevertheless, the best comparables sold from May 2018 to May 2019 for prices ranging from \$535,000 to \$810,000 or from \$138.06 to \$325.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$499,127 or \$140.52 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record on a total market value basis but falls at the lower end of the per square foot range. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their older construction age, the Board finds the subject is undervalued based on its estimated market value as reflected by its assessment. As a final point, the Board finds the subject's undisputed May 2019 listing price of \$699,500 and the subsequent May 2020 purchase price of \$612,850 undermines the appellant's overvaluation argument and supports the Board's finding that the subject is underassessed for the 2019 assessment year. Based on this evidence the Board finds an increase in the subject's assessment, as argued by the board of review, 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:

April 19, 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

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