



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

APPELLANT: Kathleen Rokosz  
DOCKET NO.: 20-00804.001-R-1  
PARCEL NO.: 13-11-200-325

The parties of record before the Property Tax Appeal Board are Kathleen Rokosz, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$8,162  
**IMPR.:** \$152,040  
**TOTAL:** \$160,202

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 2020 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 two-story residential condominium unit of wood siding exterior construction with 2,637 square feet of living area. The dwelling was built in 1994 and is approximately 26 years old. Features of the home include a full walk-out basement finished with a 1,000 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 528 square feet of building area. The property has 2,635 square feet of land area and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story residential condominiums of wood siding exterior construction each with 2,637 square feet of living area. The dwellings range in age from 25 to 32 years old. Each comparable has a full basement with finished area. Three comparables have walk-out basements. Each comparable has central air

conditioning, two fireplaces and an attached garage with 528 square feet of building area. The comparables are located from approximately .1 to 1.03 miles from the subject and have 2,635 square foot sites. The sales occurred from July 2018 to July 2020 for prices ranging from \$348,000 to \$408,000 or from \$131.97 to \$154.72 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$122,796.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,202. The subject's assessment reflects a market value of \$481,232 or \$182.49 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review provided a uniformity grid analysis for the tax year 2020 containing three comparable sales with comparable #3 being the same comparable as appellant's comparable #1. The comparables are improved with two-story residential condominiums of wood siding exterior construction each with 2,637 square feet of living area. The dwellings were built from 1989 to 1995. Each comparable has a full walk-out basement with finished area, central air conditioning, two fireplaces and an attached garage with 528 square feet of building area. The comparables are located from approximately .09 to 1.00 mile from the subject and have sites with approximately 2,640 square feet of land area. The sales occurred from March 2019 to December 2019 for prices ranging from \$367,500 to \$520,000 or from \$139.36 to \$197.19 per square foot of living area, including land.

A written statement provided by the board of review asserted that county comparable sales #1 and #2 share the subject's superior view while comparable #3, which is appellant's comparable #1, has an inferior view.

The board of review submission also contained a grid of five comparable sales titled "Assessors Comparables" with comparables #1 through #4 being duplicates provided by the parties. Comparable #5 has no descriptive information but sold in August 2017 for a price of \$495,000.

### **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 information on seven comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives little weight to board of review comparable #5 contained on the "Assessors Comparables" grid as this property sold in August 2017, not proximate in time to the assessment date, and there is no descriptive information about the comparable. The Board gives less weight to appellant's comparables #3 and #4 as these comparables sold in 2018, not as proximate in time to the assessment date as the remaining comparables.

The Board gives most weight to appellant's comparables #1 and #2 as well as the board of review comparables contained on the uniformity grid analysis for the tax year 2020, which includes a common comparable sale. The comparables are similar to the subject in style, size, construction, age and features. These four comparables sold from March 2019 to July 2020 for prices ranging from \$367,500 to \$520,000 or from \$139.36 to \$197.19 per square foot of living area, including land. The two comparables described as having the same view<sup>1</sup> as the subject property had prices of \$515,000 and \$520,000 or \$195.30 and \$197.19 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$481,232 or \$182.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the two comparables with the same purported view as the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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<sup>1</sup> It appears from the notation contained on the board of review grid entitled "Assessors Comparables" the common view is of a golf course.

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 20, 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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