



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

APPELLANT: Matthew Rootberg
DOCKET NO.: 20-01525.001-R-1
PARCEL NO.: 12-30-404-007

The parties of record before the Property Tax Appeal Board are Matthew Rootberg, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia LLP 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: \$105,706
IMPR.: \$426,718
TOTAL: \$532,424

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 parties appeared before the Property Tax Appeal Board on July 11, 2023 for a consolidated hearing of this 2020 appeal and docket number 21-03647 at the Lake County Board of Review in Waukegan pursuant to prior written notice dated May 3, 2023. Appearing on behalf of the appellant was attorney Brianna L. Golan and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

The subject property consists of a 1.75-story dwelling of stucco and stone exterior construction with 4,388 square feet of living area. The dwelling was constructed in 2015 and is approximately 5 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an 834 square foot garage. The property has an approximately 20,040 square foot site and is located in Lake Forest, Shields 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 located in the same assessment neighborhood code as the subject and within 0.25 of a mile from the subject property. The comparables have sites that range in size from 20,040 to 30,930 square feet of land area and are improved with 2-story dwellings of that have a combination of stucco, stone or brick exterior construction and range in size from 3,510 to 5,710 square feet of living area. The dwellings range in age from 13 to 18 years old. Each comparable has a basement with finished area, central air conditioning, three to five fireplaces and a garage ranging in size from 673 to 851 square feet of building area. The properties sold from September 2018 to February 2020 for prices ranging from \$1,060,000 to \$1,925,000 or from \$301.99 to \$337.13 per square foot of living area, land included.

At hearing, the appellant's attorney commented that each of the appellant's comparables has more fireplaces, all are 2-story dwellings that are located in the same neighborhood and have the same grade as the subject. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$479,105 which reflects a market value of \$1,437,459 or \$327.59 per square foot of living area, land included, when applying 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 \$532,424. The subject's assessment reflects a market value of \$1,599,351 or \$364.48 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 submitted information on three comparable sales located within 0.30 of a mile from the subject and where two of the comparables are also located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 20,040 to 45,300 square feet of land area and are improved with either a 1.75-story or a 2-story dwelling of stone, stone and wood siding or stucco and stone exterior construction that range in size from 4,004 to 4,346 square feet of living area. The homes were built from 2002 to 2015. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 682 to 913 square feet of building area. The properties sold in April 2019 and November 2020 for prices ranging from \$1,525,950 to \$1,725,000 or from \$377.99 to \$396.92 per square foot of living area, land included.

At hearing, Jack Perry, Mass Appraisal Specialist for the Lake County Board of Review, critiqued the appellant's comparables #1 and #2 noting these properties sold in 2018, less proximate to the lien date than other properties in the record. He also noted that each of the appellant's comparables are substantially older in age when compared to the subject and that appellant comparables #1 and #3 are dissimilar in dwelling size when compared to the subject. Mr. Perry testified that he considered board of review comparable #1 to be the best comparable in the record. Based on this evidence, the board of review requested the subject'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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 which sold in 2018, less proximate to the January 1, 2020 assessment date than other comparables in the record. The Board gives less weight to appellant comparables #1 and #3 which differ from the subject in dwelling size. The Board also gives less weight to the board of review comparable #3 which has a larger site size relative to the subject's site size.

The Board finds the best evidence of market value to be appellant comparable #4 along with board of review comparables #1 and #2 which are more similar to the subject in location, site size, dwelling size and some other features. These comparables sold from April 2019 to November 2020 for prices ranging from \$1,525,950 to \$1,600,000 or from \$334.17 to \$387.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,599,351 or \$364.48 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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:

August 22, 2023



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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