



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

APPELLANT: Allen Roiter
DOCKET NO.: 20-03908.001-R-1
PARCEL NO.: 15-18-204-004

The parties of record before the Property Tax Appeal Board are Allen Roiter, 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: \$17,474
IMPR.: \$137,913
TOTAL: \$155,387

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 consists of a 2-story dwelling of brick and stucco exterior construction with 3,428 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement, central air conditioning, a fireplace and an attached 800 square foot garage. The property has an approximately 45,300 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$442,000 as of January 1, 2020. The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject.

Under the sales comparison approach the appellant's appraiser selected five comparable properties that are located from .30 of a mile to 2.39 miles from the subject. The comparables have sites ranging in size from 43,560 to 103,673 square feet of land area that are improved with 1-story or 2-story dwellings that range in size from 2,106 to 3,842 square feet of living area. The comparables range in age from 28 to 64 years old and have basements, three of which have finished area and one of which has a walkout. Other features of the homes include central air conditioning, from one to three fireplaces and either a 3-car or a 5-car garage. The comparables sold from February 2018 to December 2019 for prices ranging from \$453,500 to \$495,000 or from \$124.15 to \$216.05 per square foot of living area, including land. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$422,500 to \$457,000 or from \$114.06 to \$217.00 per square foot of living area, including land. The appraisal included exterior photographs and many interior photographs of the subject; notably, no photograph of the basement was included. Based on these adjusted sale prices, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$442,000.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$130,251.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,387. The subject's assessment reflects a market value of \$466,768 or \$136.16 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.

As to the appellant's appraisal, the board of review argued the appraisal included 2018 comparable sales, two of which have dissimilar 1-story style dwellings, when the board of review located two comparable 2-story home sales from the subject's neighborhood that occurred in 2019 and 2020.

In support of its contention of the correct assessment the board of review submitted information on two comparable properties that are located .29 and .72 of a mile from the subject. The comparables have sites with 43,560 or 44,000 square feet of land area that are improved with 2-story dwellings that contain 3,576 or 3,672 square feet of living area, respectively. The comparables were built in 1987 or 1989. The comparables have full or partial basements, each of which have finished area, and one of which has a walkout. Other features of the homes include central air conditioning, three fireplaces and an attached 792 or 814 square foot garage. One comparable has a swimming pool. The comparables sold in October 2019 and October 2020 for prices of \$465,000 and \$604,900 or \$126.63 and \$169.16 per square foot of living area, including land, respectively.

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.

As to the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraiser's failure to consider the board of review's comparable #1 as a comparable property, without any indication as to why this apparent comparable property in close proximity to the subject was excluded. The Board finds this comparable is located .29 of a mile from the subject, was built one year before the subject, is similar in style, is similar in size, and was available to the appraiser for selection at the time the report was prepared. The Board finds this failure calls into question the accuracy of the appraisal's result. Additionally, the Board finds it problematic the appraisal lacked a photograph of the subject's basement, which would have verified that the subject's basement is unfinished.

Therefore, the Board finds the record contains seven comparable sales from the appraisal and the board of review for the Board's consideration. The Board initially finds four of the appellant's appraisal comparables have sale dates that occurred greater than 14 months prior to the January 1, 2020 assessment date at issue. Nevertheless, the Board gives less weight to the appellant's appraisal comparables #1, #2, #4 and #5, due to their location over a mile from the subject. In addition, the appellant's appraisal comparables #2 and #5 are dissimilar 1-story style dwellings when compared to the subject. The Board finds the parties' remaining comparables were similar to the subject in location, style, age, size and many features. However, the appellant's appraisal comparable #3 has a sale date occurring greater than 22 months prior to the January 1, 2020 assessment date at issue. Nevertheless, the best comparables sold for prices ranging from \$465,000 to \$604,900 or from \$124.15 to \$169.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$466,768 or \$136.16 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on the evidence in this record, 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

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 21, 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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