



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

APPELLANT: Mark Roscoe  
DOCKET NO.: 20-04602.001-R-1  
PARCEL NO.: 14-33-111-042

The parties of record before the Property Tax Appeal Board are Mark Roscoe, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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:** \$56,311  
**IMPR.:** \$165,406  
**TOTAL:** \$221,717

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 wood siding exterior construction with 65,290 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement, central air conditioning, 3.1 bathrooms, a fireplace and a 726 square foot garage. The property has a 65,290 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within approximately one mile from the subject property. The comparables have sites that range in size from 30,820 to 56,060 square feet of land area. The comparables are improved with 1-story, 1.5-story, or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,297 to 4,052 square feet of living area. The dwellings were built from 1975 to 1987. The comparables each

have a basement, one of which is a walk-out. Each comparable has central air conditioning, 2.1 to 3.1 bathrooms, one or two fireplaces and a garage ranging in size from 750 to 884 square feet of building area. The comparables sold from April 2019 to July 2020 for prices ranging from \$419,000 to \$575,000 or from \$127.09 to \$145.51 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$185,495, which would reflect a market value of \$556,541 or \$152.27 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 \$221,717. The subject's assessment reflects a market value of \$666,017 or \$182.22 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 four comparable sales located within .87 of a mile from the subject property. The comparables have sites that range in size from 39,017 to 66,108 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,200 to 4,166 square feet of living area. The dwellings were built from 1978 to 1996 with comparable #3 having a reported effective age of 1980. The comparables each have a basement, one of which is a walk-out. Each comparable has central air conditioning, 2.1 to 4.1 bathrooms, one or three fireplaces and a garage ranging in size from 575 to 854 square feet of building area. The comparables sold from August 2019 to May 2021 for prices ranging from \$618,000 to \$925,000 or from \$188.19 to \$255.17 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 nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to its considerably larger basement size when compared to the subject. The Board has also given less weight to the appellant's comparables #4 and #5, as well as board of review comparable #3 due to their older dwelling ages and/or dissimilar 1-story design when compared to the subject's 2-story design. The Board has given reduced weight to board of review comparables #1 and #4 due to their sale dates occurring 15 or 17 months after the assessment date at issue, and thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, along with board of review comparable #2, which sold proximate in time to the assessment date at issue. The Board finds the appellant's comparable dwellings are more similar to the subject in

size but have one less full bathroom and are 6 years older than the subject. The Board finds the board of review comparable dwelling is identical to the subject in age but somewhat larger in size with a walk-out basement and an additional half bathroom when compared to the subject. Additionally, all three comparables have smaller site sizes when compared to the subject. Nevertheless, the comparables sold from April 2019 to July 2020 for prices ranging from \$518,000 to \$810,000 or from \$145.18 to \$194.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$666,017 or \$182.22 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 no reduction in the subject's 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.

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Chairman



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Member



\_\_\_\_\_  
Member



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Member



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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: March 21, 2023



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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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