



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

APPELLANT: Theodore Rojahn  
DOCKET NO.: 20-05393.001-R-1  
PARCEL NO.: 16-07-303-019

The parties of record before the Property Tax Appeal Board are Theodore Rojahn, 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:** \$80,212  
**IMPR.:** \$134,241  
**TOTAL:** \$214,453

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 wood siding exterior construction with 3,294 square feet of living area. The dwelling was built in 1977. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 462 square foot garage. The property has an approximately 15,000 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with the same assessment neighborhood code and located within 0.22 of a mile from the subject. The comparables have sites that range in size from 15,002 to 65,340 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings ranging in size from 3,394 to 3,615 square feet of living area. The dwellings were built in either 1979 or 1980. Each comparable is reported to

have an unfinished basement, central air conditioning, one fireplace, and either a 552 or 682 square foot garage. The properties sold from March 2019 to March 2020 for prices ranging from \$605,000 to \$725,000 or from \$176.59 to \$200.55 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,453 which reflects a market value of \$644,196 or \$195.57 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 five comparable sales<sup>1</sup> located within 0.42 of a mile from the subject and with two having the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 17,640 to 22,950 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,282 to 3,905 square feet of living area. The dwellings were built from 1969 to 1987 with comparable #4 having an effective year built of 1985. Each comparable is reported to have a basement with three having finished area<sup>2</sup>, central air conditioning, one fireplace, and a 625 to 888 square foot garage. The properties sold from March 2019 to November 2020 for prices ranging from \$760,000 to \$880,000 or from \$207.43 to \$268.13 square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4 which differ from the subject in lot size, dwelling size, and/or are reported to lack basement finish which is a feature of the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #5 which are overall more similar to the subject in location, design, age, dwelling size, basement finish, and most features. The comparables sold in June 2019 and November 2020 for prices ranging from \$760,000 to \$880,000 or from \$227.68 to \$268.13, land included. The subject's assessment reflects a market value of \$644,196 or \$195.57 per square foot of living area, land

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<sup>1</sup> The appellant also supplied supplemental notes and an MLS listing sheet that indicated board of review comparable #2 was rehabbed in 2016.

<sup>2</sup> The MLS listing sheet presented by the appellant disclosed the board of review comparable #2 has a finished basement which was not disclosed by the board of review.

included, which falls below the range established by the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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.

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Chairman



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Member



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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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COUNTY

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