



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

APPELLANT: Jill Rohrer  
DOCKET NO.: 21-03074.001-R-1  
PARCEL NO.: 06-24-204-028

The parties of record before the Property Tax Appeal Board are Jill Rohrer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$39,712  
**IMPR.:** \$109,489  
**TOTAL:** \$149,201

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 2021 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 vinyl siding exterior construction with 2,124 square feet of living area. The dwelling was built in 1988 and is approximately 33 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 440 square foot garage. The property has an approximately 14,510 square foot site and is located in Third Lake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject property and within 0.11 of a mile from the subject. The comparables are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 1,876 to 2,512 square feet of living area. The dwellings are either 32 or 33 years old. The comparables each have a basement with one

having finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 399 to 444 square feet of building area. The comparables have improvement assessments ranging from \$93,956 to \$125,046 or from \$48.71 to \$50.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$105,846 or \$49.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,201. The subject property has an improvement assessment of \$109,489 or \$51.55 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property and within 0.62 of mile from the subject. The comparables are improved with 1-story<sup>1</sup> or 2-story dwellings of vinyl siding exterior construction ranging in size from 1,829 to 2,509 square feet of living area. The dwellings were built from 1987 to 1994 and thus would range in age from approximately 27 to 34 years old. Comparables #2 and #4 have effective ages of 2001 and 1996, respectively. Four comparables each have a basement with one having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace, and either one or two garages that range in size from 280 to 804 square feet of building area. The comparables have improvement assessments ranging from \$108,797 to \$138,361 or from \$51.87 to \$59.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 as well as board of review comparables #1, #3, and #5 due to differences from the subject in foundation type, dwelling size, and/or basement finish. The Board also gives diminished weight to board of review comparable #2 which has an additional garage, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #4 which are overall more similar to the subject in location, design, age, dwelling size, and features. The two best comparables have improvement assessments of \$93,956 and \$133,615 or of \$50.08 and \$55.17 per square foot of living area. The subject's

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<sup>1</sup> The board of review reports its comparable #5 to be a 1-story dwelling; however, the Board finds its above ground living area exceeds its ground floor living area suggesting this home is a part 2-story dwelling.

improvement assessment of \$109,489 or \$51.55 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after consideration of appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and 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: January 16, 2024



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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