



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

APPELLANT: David Rousso  
DOCKET NO.: 21-03075.001-R-1  
PARCEL NO.: 06-36-105-073

The parties of record before the Property Tax Appeal Board are David Rousso, 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:** \$10,462  
**IMPR.:** \$57,495  
**TOTAL:** \$67,957

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 townhouse of vinyl siding exterior construction with 1,524 square feet of living area. The dwelling was built in 1996 and is approximately 25 years old. Features of the home include a basement with finished area, central air conditioning, and one fireplace. The home also features a 420 square foot garage.<sup>1</sup> The property has an approximately 3,800 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend 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. The appellant did not disclose the proximity of the comparables to the subject. The parcels range in size from 2,644 to 4,173 square feet of land area. Each comparable

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<sup>1</sup> The grid analysis and property record card presented by the board of review indicated the subject has a 420 square foot basement garage which was not disclosed by the appellant and was unrefuted in rebuttal.

is improved with a 2-story townhouse of vinyl siding exterior construction with 1,524 square feet of living area. The homes range in age from 24 to 27 years old. Each comparable has a basement with finished area and central air conditioning. Two comparables each have one fireplace. Two comparables each feature a 420 square foot garage.<sup>2</sup> The comparables sold from January to August 2020 for prices ranging from \$183,000 to \$198,500 or from \$120.08 to \$130.25 per square foot of living area, including land.

The appellant also completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased in November 2018 for a price of \$182,250. The appellant disclosed the sale was not between related parties, was not due to a foreclosure, and was not sold by contract for deed. The appellant further disclosed the subject was sold by a realtor and was advertised for sale through a Multiple Listing Service. No further support for this sale was presented by the appellant.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$63,624 which would reflect a market value of \$190,891 or \$125.26 per square foot of living area, including land, 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 \$67,957. The subject's assessment reflects a market value of \$204,382 or \$134.11 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% 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 in the same assessment neighborhood code as the subject property. Board of review comparables #1 and #4 are the same properties as the appellant's comparables #4 and #3, respectively. Board of review comparable sale #1 represents the second sale of this property which was not disclosed by the appellant. The parcels range in size from 2,520 to 7,410 square feet of land area. Each comparable is improved with a 2-story townhouse of vinyl siding exterior construction with 1,524 square feet of living area. The dwellings were built in either 1996 or 1997 and thus would be either 24 or 25 years old. Each home has a basement with finished area, central air conditioning, and a garage with 420 square feet of building area. Three comparables each have one fireplace. The comparables sold from July 2020 to September 2021 for prices ranging from \$198,500 to \$210,000 or from \$130.25 to \$137.80 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

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<sup>2</sup> Property characteristics not disclosed by the appellant were gleaned from the evidence submitted by the board of review.

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 an initial matter, the Board gives little weight to the 2018 sale of the subject property, disclosed by both parties, which occurred more than two years prior to the January 1, 2021 assessment date at issue and is less likely to be indicative of market value as of that date.

The record contains a total of seven comparable sales for the Board's consideration, including one sale shared by both parties as well as 2020 and 2021 sales for the appellant's comparable #4/board of review comparable #1. The Board finds these comparable sales occurred proximate in time to the subject's assessment date. These comparables are identical to the subject in dwelling size and are similar to the subject in location, design, age, and most features. These comparables sold from January 2020 to September 2021 for prices ranging from \$183,000 to \$210,000 or from \$120.08 to \$137.80 per square foot of living area, land included. The subject's assessment reflects a market value of \$204,382 or \$134.11 per square foot of living area, land included, which is within the range established by the comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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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