



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

APPELLANT: Robert Sallmann  
DOCKET NO.: 21-03477.001-R-1  
PARCEL NO.: 11-02-401-052

The parties of record before the Property Tax Appeal Board are Robert Sallmann, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$67,093  
**IMPR.:** \$144,842  
**TOTAL:** \$211,935

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 brick exterior construction with 3,672 square feet of living area. The dwelling was constructed in 1996 and is approximately 25 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 506 square foot garage. The property has an approximately 27,098 square foot site and is located in Green Oaks, Libertyville 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 located in the same assessment neighborhood code as the subject property and within 0.19 of a mile from the subject. These properties have sites ranging in size from 22,476 to 26,467 square feet of land area. The properties are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,210 to 3,744 square feet of living area. The homes are either 21 or 25

years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage that ranges in size from 546 to 651 square feet of building area. The properties sold in either July 2020 or September 2020 for prices ranging from \$580,000 to \$648,000 or from \$165.68 to \$180.69 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$211,935 which reflects a market value of \$635,869 or \$173.17 per square foot of living area, land included, 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 \$243,195. The subject's assessment reflects a market value of \$731,414 or \$199.19 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 five comparable sales located within 0.44 of a mile from the subject. Four of these comparables are located in the same assessment neighborhood code as the subject property. Board of review comparable #5 is the same property as the appellant's comparable #1. These properties have sites ranging in size from 21,520 to 26,880 square feet of land area. The properties are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,954 to 4,396 square feet of living area. The homes were built from 1994 to 2010 and thus would range in age from approximately 10 to 27 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage that ranges in size from 546 to 760 square feet of building area. Comparables #3 and #4 each feature an inground swimming pool. The properties sold from July to December 2020 for prices ranging from \$615,000 to \$878,000 or from \$173.08 to \$208.19 per square foot of living area, land included.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales submitted by the parties to support their respective positions, which includes one sale shared by the parties. The Board gives less weight to board of review comparable #1 which differs significantly from the subject in age. The Board also gives less weight to board of review comparables #3 and #4 which feature inground swimming pools, which the subject lacks.

The Board finds the best evidence of market value to be the parties' remaining comparables, including the common comparable, which are overall more similar to the subject in location, design, age, dwelling size, and other features. These four properties sold from July to September 2020 for prices ranging from \$580,000 to \$663,750 or from \$165.68 to \$207.55 per square foot

of living area, land included. The subject's assessment reflects a market value of \$731,414 or \$199.19 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis but within the range on a price per square foot basis. However, based on this record and 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 the assessment is not supported and a reduction in the subject's assessment commensurate with the appellant's request is 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert Sallmann, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085