



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

APPELLANT: Jorge Rogel  
DOCKET NO.: 21-04082.001-R-1  
PARCEL NO.: 04-33-201-010

The parties of record before the Property Tax Appeal Board are Jorge Rogel, 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:** \$11,639  
**IMPR.:** \$88,097  
**TOTAL:** \$99,736

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,496 square feet of living area. The dwelling was built in 2005. Features of the home include a full basement<sup>1</sup>, central air conditioning, one fireplace and an attached garage with 572 square feet of building area. The property is also improved with an 800 square foot inground swimming pool. The property has a 31,585 square foot site located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with two-story dwelling that range in size from 2,023 to 2,820 square feet of living area. The homes were built from 1995 to

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<sup>1</sup> The board of review submitted a copy of the Multiple Listing Service listing for the subject property describing the home as having a finished basement with a family room, media room and full bathroom.

2005. Each comparable has a basement, central air conditioning, and a garage ranging in size from 400 to 660 square feet of building area. Three comparables have one fireplace. These properties have sites ranging in size from 7,841 to 26,798 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .71 to .90 of a mile from the subject property. The sales occurred from February 2020 to April 2021 for prices ranging from \$206,000 to \$268,750 or from \$88.18 to \$106.28 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$89,015.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,736. The subject's assessment reflects a market value of \$299,958 or \$120.18 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 improved with two-story dwellings of wood siding exterior construction that range in size from 1,904 to 2,700 square feet of living area. The homes were built from 1991 to 2003. Each comparable has an unfinished basement, one fireplace and an attached garage ranging in size from 400 to 900 square feet of building area. Four comparables have central air conditioning, comparable #1 also has a detached garage with 506 square feet of building area, and comparable #2 has a sunroom. The comparables have sites ranging in size from 6,970 to 33,520 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .68 to .92 of a mile from the subject property. The sales occurred from June 2021 to November 2021 for prices ranging from \$260,000 to \$350,000 or from \$125.91 to \$136.55 per square foot of living area, land included.<sup>3</sup>

The board of review also provided a copy of the Multiple Listing Service listing for the subject property disclosing the property sold on December 15, 2021, for a price of \$345,000. The property was listed on October 5, 2021, for a price of \$365,000 and was off the market on October 26, 2021. The copy of the subject's property record card also disclosed the subject property sold in December 2021 for a price of \$345,000. The board of review requested the subject's total assessment be increased to \$114,989 to reflect the purchase price.<sup>4</sup>

### **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> The comparables have total assessments ranging from \$80,428 to \$97,555 and improvement assessments ranging from \$73,347 to \$86,472 or from \$32.32 to \$33.40 per square foot of living area.

<sup>3</sup> The comparables have total assessments ranging from \$72,900 to \$101,990 and improvement assessments ranging from \$66,544 to \$89,888 or from \$32.10 to \$35.66 per square foot of living area.

<sup>4</sup> The board of review requested total assessment would result in an improvement assessment of \$103,350 or \$41.41 per square foot of living area when leaving the land assessment unchanged at \$11,639.

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 eleven comparable sales submitted by the parties in support of their respective positions. The Board gives less weight to appellant's comparables #2, #4 and #6 as well as board of review comparables #2 through #5 due to differences from the subject dwelling in size. The Board finds appellant's comparables #1, #3 and #5 and board of review comparable #1 are to be given most weight as each is improved with a home more similar to the subject dwelling in size containing from 2,216 to 2,700 square feet of living area. Each of the appellant's comparables has a smaller site than the subject, none of the appellant's comparables have an inground swimming pool as does the subject, and two of the appellant's comparables have no fireplace while the subject has one fireplace, suggesting each of these comparables would require upward or positive adjustments to make them more equivalent to the subject property. Board of review comparable has more garage area than the subject suggesting this would necessitate a downward adjustment, however, this comparable has no inground swimming pool suggesting an upward adjustment for this feature may be required. None of the four comparables are described as having finished basement area, whereas the subject property has finished basement area as per the description of the in the MLS listing, suggesting each would require an upward adjustment for this feature. These four comparables sold for prices ranging from \$206,000 to \$350,000 or from \$88.18 to \$129.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,958 or \$120.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and supported after considering the suggested adjustments to the comparables.

The record also contains evidence the subject sold in December 2021, approximately one year after the assessment date, for a price of \$345,000, significantly above the market value reflected by the subject's assessment. The Board finds the subject's sale price undermines the appellant's overvaluation argument but is somewhat supportive of the property's value as of January 1, 2020. The Board denies the board of review's request to increase the subject's assessment to reflect the December 2021 purchase price considering the best sales in this record that occurred more proximate in time to the assessment date and the fact requested increase would result in assessment inequity with respect to the subject property.

Based on this evidence the Board finds a change 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:

December 19, 2023



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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