



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

APPELLANT: Walter Roth  
DOCKET NO.: 21-04457.001-R-1  
PARCEL NO.: 14-12-402-020

The parties of record before the Property Tax Appeal Board are Walter Roth, 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:** \$37,113  
**IMPR.:** \$137,630  
**TOTAL:** \$174,743

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 wood siding exterior construction with 2,492 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning, a fireplace, and an attached garage containing 575 square feet of building area. The property has an approximately 9,131 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .65 of a mile from the subject property.

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<sup>1</sup> The parties differ as to the size of the subject dwelling and the subject's site. The Board finds the best evidence of size is found in the subject's property record card provided by the board of review, which contains a schematic diagram and dimensions of the subject dwelling.

The comparables have sites that range in size from 9,200 to 13,696 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,956 to 3,398 square feet of living area. The dwellings were built from 1987 to 1995. Each comparable has a basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 552 to 704 square feet of building area. The comparables sold from June to October 2020 for prices ranging from \$370,000 to \$545,000 or from \$125.17 to \$177.58 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,743. The subject's assessment reflects a market value of \$525,543 or \$210.89 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 that are located from .02 of a mile to 2.66 miles from the subject property and two comparables have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,800 to 15,050 square feet of land area. The board of review reported the comparables are improved with 1-story,<sup>2</sup> 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,476 to 3,048 square feet of living area. The dwellings were built from 1992 to 2008. Each comparable has a basement, central air conditioning, a fireplace and an attached garage ranging in size from 594 to 672 square feet of building area. The comparables sold from April 2020 to October 2021 for prices ranging from \$514,500 to \$625,000 or from \$194.94 to \$214.80 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 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 parties submitted a total of nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 which appears to be an outlier due to its considerably lower sale price of \$370,000 or \$125.17 per square foot of living area, including land, when compared to the other sales in the record. The Board has also given less weight to the appellant's comparables #2 and #3 due to their larger dwelling sizes when compared to the

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<sup>2</sup> The board of review's comparable #2 has a ground floor area of 796 square feet with an above ground area of 2,476 square feet, suggesting the dwelling is part 2-story. The board of review also provided the Multiple Listing Service data sheet for its comparable #2 depicting the dwelling as a 2-story design.

subject. The Board has given reduced weight to board of review comparables #1, #4 and #5 due to their distant locations from the subject being more than 2 miles away.

The Board finds the best evidence of market value to be the appellant's comparable #4, along with board of review comparables #2 and #3, which are relatively similar to the subject in location, dwelling size, design, age and some features. These most similar comparables sold from July 2020 to October 2021 for prices ranging from \$514,500 to \$625,000 or from \$177.58 to \$207.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$525,543 or \$210.89 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record in terms of overall value but above the range on a price per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore based on this record, 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:

November 21, 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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COUNTY

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