



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

APPELLANT: Kathleen Rokosz  
DOCKET NO.: 22-00531.001-R-1  
PARCEL NO.: 13-11-200-325

The parties of record before the Property Tax Appeal Board are Kathleen Rokosz, 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 **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:** \$8,329  
**IMPR.:** \$155,149  
**TOTAL:** \$163,478

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 2022 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 1.5-story residential condominium unit in a condominium building of wood siding exterior construction. The subject unit has 2,637 square feet of living area and the building was constructed in 1994, making it is approximately 28 years old. Features of the subject unit include a full walkout-style basement with finished area, central air conditioning, two fireplaces and an attached 528 square foot garage. The condominium unit has a 2,637 square foot site and is located in Lake Barrington, Cuba 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 located in the same neighborhood code as the subject and within .31 of a mile from the subject. The parcels contain either 2,635 or 2,787 square feet of land area and are each improved with a 1.5-story residential condominium unit of wood siding exterior construction. The buildings range in age from 28 to 34 years old

and condominium units contain either 2,637 or 2,789 square feet of living area. Each comparable unit has a full walkout-style basement with finished area. Features include central air conditioning, one or two fireplaces and an attached garage of either 440 or 528 square feet of building area. The comparables sold from November 2020 to June 2022 for prices ranging from \$415,000 to \$463,000 or from \$157.38 to \$166.86 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$144,419 which would reflect a market value of approximately \$433,300 or \$164.32 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,478. The subject's assessment reflects a market value of \$491,515 or \$186.39 per square foot of living area, land included, when using the 2022 three-year median level of assessment of 33.26% for Lake County 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, where board of review comparables #3 and #4 are the same properties as appellant's comparables #1 and #2, respectively. The board of review contends that each of its comparables is the same model as the subject with the same view, same walkout-basement, and same average condition. The comparables are located in the same neighborhood code as the subject and within 1.03-miles from the subject. The parcels each contain 2,637 square feet of land area and are each improved with a 1.5-story residential condominium unit in a building of wood siding exterior construction. The homes were built from 1988 to 1990 and contain 2,637 square feet of living area. Each comparable has a walkout-style basement with finished area. Features include central air conditioning, two or three fireplaces and a 528 square foot garage. The comparables sold from October 2020 to May 2022 for prices ranging from \$440,000 to \$565,000 or from \$166.86 to \$214.26 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 seven suggested comparable sales, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 which differs from the subject and all other comparables in the record in dwelling size. In addition, the Board has given reduced weight to appellant's comparable #4 and board of review comparable #5, each of which sold in 2020, dates more remote in time to the lien date at issue of January 1, 2023 and thus, less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review comparable sales #1, #2, #3 and #4, which includes the parties' two common comparables. These comparables differ somewhat from the subject in age but are otherwise highly similar in living area square footage, foundation type and finished basement feature along with other features similar to the subject property. These most similar comparables sold for prices ranging from \$440,000 to \$565,000 or from \$166.86 to \$214.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$491,515 or \$186.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject property, 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: \_\_\_\_\_

August 20, 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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