



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

APPELLANT: Alex Rosen  
DOCKET NO.: 22-01736.001-R-1  
PARCEL NO.: 16-34-403-031

The parties of record before the Property Tax Appeal Board are Alex Rosen, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$70,611  
**IMPR.:** \$275,163  
**TOTAL:** \$345,774

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 is improved with a two-story dwelling of brick and vinyl siding exterior construction that contains 4,275 square feet of living area. The dwelling was built in 1999 and has an effective construction date of 2005. Features of the home include a full basement with a 1,605 square foot recreation room,<sup>1</sup> central air conditioning, one fireplace, 5½ bathrooms, and an attached garage with 712 square feet of building area. The property has a site with approximately 17,440 square feet of land area located in Highland Park, Moraine 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 from approximately .43 to .45

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<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the subject has a full basement with 1,605 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

of a mile from the subject property. These properties have sites ranging in size from 4,378 to 37,440 square feet of land area. The comparables are improved with two-story homes that range in size from 3,444 to 5,002 square feet of living area. The homes were built from 1989 to 2008. Each comparable has a basement, central air conditioning, one fireplace, 3½ or 4½ bathrooms, and a garage ranging in size from 441 to 874 square feet of building area. The sales occurred from November 2020 to March 2022 for prices ranging from \$620,000 to \$862,500 or from \$123.95 to \$250.44 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$333,417.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$345,774. The subject's assessment reflects a market value of \$1,037,426 or \$242.67 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from approximately .53 to .87 of a mile from the subject property. These properties have sites ranging in size from 11,750 to 53,230 square feet of land area. The comparables are improved with two-story dwellings of wood siding, brick and wood siding, or stone and wood siding exterior construction that range in size from 4,018 to 5,197 square feet of living area. The homes were built from 1983 to 2006 with the oldest home having an effective construction date of 1993. Each home has a basement with a recreation room ranging in size from 1,677 to 2,124 square feet, central air conditioning, one or two fireplaces, 3½ to 5½ bathrooms, and an attached garage ranging in size from 561 to 854 square feet of building area. The sales occurred from May 2019 to August 2021 for prices ranging from \$1,186,000 to \$1,331,575 or from \$256.22 to \$312.34 per square foot of living area, including land.

### **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 record contains six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sale #1 due to differences from the subject dwelling in size and the sale price is an outlier significantly below the remaining sales in this record. The Board gives less weight to board of review comparable sale #2 due to differences from the subject property in land area, dwelling size, and the date of sale is not as proximate in time to the assessment date as the best comparables in this record. The Board gives less weight to board of review comparable sale #3 as this property sold in May 2019,

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

approximately 31 months prior to the assessment date at issue, and not as proximate in time to the assessment date as the best comparables in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as board of review comparable sale #1. Of these three properties the Board finds appellant's comparables #2 and #3 have significantly smaller sites than the subject, each comparable has fewer bathrooms than the subject, and each comparable has a smaller garage than the subject suggesting each would require upward adjustments to make them more equivalent to the subject property. Additionally, appellant's comparables #2 and #3 have homes that are approximately 12% and 19% smaller than the subject dwelling indicating each comparable would require an upward adjustment for dwelling size. These three comparables sold from August 2021 to March 2022 for prices ranging from \$839,999 to \$1,255,000 or from \$223.82 to \$312.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,037,426 or \$242.67 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: February 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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