



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

APPELLANT: Nancy Rohrer
DOCKET NO.: 22-01945.001-R-1
PARCEL NO.: 11-36-401-118

The parties of record before the Property Tax Appeal Board are Nancy Rohrer, 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: \$92,638
IMPR.: \$171,341
TOTAL: \$263,979

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 one-story dwelling of frame and brick exterior construction containing 2,412 square feet of living area. The dwelling was constructed in 2020. Features of the home include a full look-out basement, central air conditioning, one fireplace and an attached garage with 577 square feet of building area. The property has a 4,822 square foot site in Lake Forest, 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 improved with one-story dwellings of frame and brick exterior construction that have either 2,412 or 2,509 square feet of living area. The homes were built in 2019 and 2020. Each property has a basement, central air conditioning, one fireplace, and an attached garage with either 495 or 577 square feet of building area. These properties have sites ranging in size from 4,756 to 5,076 square feet of land area. The

comparables have the same assessment neighborhood code as the subject and are located along the same street and within one block from the subject property. The sales occurred from May to November 2020 for prices ranging from \$729,400 to \$916,936 or from \$290.71 to \$380.16 per square foot of living area, including land.

The appellant's grid analysis also disclosed the subject property sold in May 2020 for a price of \$774,700 or \$321.06 per square foot of living area, including land.

The appellant requested the subject's total assessment be reduced to \$245,021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$263,979. The subject's assessment reflects a market value of \$792,016 or \$328.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story dwellings of frame and brick exterior construction that range in size from 2,412 to 2,509 square feet of living area. The homes were built in 2020. Each property has a full look-out basement, central air conditioning, one fireplace, and an attached garage with either 495 or 577 square feet of building area. These properties have sites ranging in size from 3,623 to 5,679 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located along the same street and within one block from the subject property. The sales occurred from May 2020 to January 2021 for prices ranging from \$810,198 to \$959,367 or from \$335.90 to \$397.05 per square foot of living area, including land.

The board of review also submitted a copy of the Multiple Listing Service (MLS) listing of the subject property disclosing the property sold in May 2020 for a price of \$774,400. In its grid analysis the board of review indicated that subject's May 2020 sale price adjusted by the 2021 and 2022 equalization factors would result in a value of \$804,970.

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 Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1, #2, #4 and #5 as these comparables sold most proximate in time to the assessment date as well as being similar to the subject property in location, size, style,

¹ 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.

age, and features. These comparables sold for prices ranging from \$739,400 to \$959,367 or from \$294.70 to \$397.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$792,016 or \$328.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given the sale of the subject property, appellant's comparable sales #1 and #2, and board of review comparable sale #3, as these properties sold in May and June 2020, less proximate in time to the assessment date than the best sales in this record. Based on this evidence the Board finds the assessment of the subject property as determined 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: 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

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