



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

APPELLANT: Julian Romane  
DOCKET NO.: 22-02001.001-R-1  
PARCEL NO.: 04-18-307-004

The parties of record before the Property Tax Appeal Board are Julian Romane, 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:** \$9,873  
**IMPR.:** \$66,377  
**TOTAL:** \$76,250

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-story dwelling of vinyl siding exterior construction with 1,578 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage with 484 square feet of building area. The property has an approximately 10,020 square foot site and is located in Zion, Zion 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 within .13 of a mile from the subject property. The comparables have sites that range in size from 10,001 to 11,317 square feet of land area. The comparables are improved with 1-story dwellings that contain either 1,296 or 1,403 square feet of living area that that were built from 1995 to 2004. The appellant reported that each comparable has a basement, central air conditioning and a garage containing either 400 or 440 square feet of building area. One comparable has one fireplace. The appellant submitted a Multiple Listing Service (MLS) data sheet for comparable #4 disclosing that the dwelling has a

basement with finished area and was rehabbed in 2018. The comparables sold from February to October 2020 for prices ranging from \$160,000 to \$190,000 or from \$114.04 to \$146.60 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 \$76,250. The subject's assessment reflects a market value of \$228,773 or \$144.98 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In response to the appeal, the board of review provided a written statement explaining the appellant's comparable #1 sold "as is" condition and comparables #2 and #3 sold within six days of their listing dates and near their listing price. The board of review submitted a listing and property history report for comparable #3 displaying that the comparable property has as a 360-day history of prior cancelled listings beginning in February 2017. The board of review also submitted a grid analysis of the appellant's comparable sales describing the dwellings to have vinyl siding exterior construction.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales. Comparable #3 is the same property as the appellant's comparable #4. The comparables are located from .09 of a mile to 1.25 miles from the subject property. The comparables have sites ranging in size from 8,300 to 13,500 square feet of land area. The comparables are improved with 1-story dwellings of vinyl siding exterior construction ranging in size from 1,287 to 1,393 square feet of living area that were built from 1995 to 2003. Each comparable has an unfinished basement, central air conditioning and a garage containing either 400 or 528 square feet of building area. Three comparables each have one fireplace. The comparables sold from April 2020 to September 2022 for prices ranging from \$180,000 to \$255,000 or from \$138.89 to \$196.76 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 eight comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's comparables as well as board of review comparables #2 and #3, which includes the common

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

comparable, due to their remote sale dates occurring in 2020, which is less proximate in time to the January 1, 2022 assessment date given other sales available in the record. The Board gave reduced weight to board of review comparable #4 due to its distance of over one mile away from the subject property.

The Board finds the best evidence of market value to be the board of review comparables #1 and #5. The Board finds that these comparables sold more proximate to the January 1, 2022 assessment date and are relatively similar to the subject in location, design, age, dwelling size, and features. These comparables sold in March and June 2022 for prices of \$222,000 and \$255,000 or \$172.49 and \$196.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$228,773 or \$144.98 per square foot of living area, including land, which is bracketed by the two best comparable sales on an overall market value but below the best comparables on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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: March 26, 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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