



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

APPELLANT: Chase Rohrman
DOCKET NO.: 22-02333.001-R-1
PARCEL NO.: 13-33-401-002

The parties of record before the Property Tax Appeal Board are Chase Rohrman, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$53,981
IMPR.: \$273,849
TOTAL: \$327,830

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 2-story dwelling of brick exterior construction with 6,848 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, three fireplaces, an inground swimming pool and a 1,614 square foot garage. The property has a 198,041 square foot site and is located in Barrington Hills, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$844,000 as of January 1, 2022. The appraisal was prepared by Peter Petrovich, a Certified Residential Real Estate Appraiser. The intended use of the appraisal was for potential tax protest purposes. The appraiser considered the subject property in above average condition.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing four comparable sales located from .11 of a mile to 1.12 miles from the subject property. The comparables have sites ranging in size from 183,577 to 435,600 square feet of land area and are improved with Colonial or Traditional style dwellings that range in size from 3,350 to 6,691 square feet of living area. The homes range in age from 34 to 95 years old. The comparables have features with varying degrees of similarity to the subject. The comparables sold from February 2020 to June 2021 for prices ranging from \$760,000 to \$980,000 or from \$133.15 to \$292.54 per square foot of living area, including land. The appraiser adjusted comparable #2 for financing concessions. After considering adjustments to the comparables for differences in site size, view, age, condition, room count, gross living area, basement size, basement finished area, and/or features when compared to the subject, the appraiser arrived at an estimated market value of \$844,000 as of January 1, 2022. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$327,830. The subject's assessment reflects a market value of \$983,588 or \$143.63 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In response to the appeal, the board of review critiqued the appellant's appraisal noting comparable sales #1, #2 and #4 sold in 2020 and comparable #1 is a significantly older dwelling than the subject.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .84 of a mile from the subject property. The comparables are situated on sites ranging in size from 198,792 to 228,690 square feet of land area and are improved with 1-story,² 1.5-story or 2-story dwellings of brick, frame, or brick and frame exterior construction that range in size from 3,770 to 6,645 square feet of living area. The dwellings were built from 1978 to 2002 and have basements with finished area, three of which are walkout. Each comparable has central air conditioning, three or five fireplaces, and a garage ranging in size from 773 to 1,210 square feet of building area. Three comparables have inground swimming pools. The comparables sold from April to December 2021 for prices ranging from \$930,000 to \$1,625,000 or from \$179.65 to \$246.68 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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

¹ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

² Comparable sale #3 has 727 square feet of second floor living area suggesting this dwelling is also part 2-story.

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 an appraisal submitted by the appellant and four comparable sales submitted by the board of review to support their respective positions before the Board. As to the appellant's appraisal, the Board gives less weight as the appraiser used three comparables that sold 14 or 22 months prior to the to the January 1, 2022 assessment date; two comparables that have considerably smaller dwelling sizes than the subject; and one comparable that is significantly older than the subject when other sales were available. For these reasons, the Board does not find the appraiser's conclusion of value to be credible.

The Board gives less weight to board of review comparable #3 due to its significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4 which sold proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in dwelling size, age, and features. These properties sold from June to December 2021 for prices ranging from \$1,100,000 to \$1,625,000 or from \$179.65 to \$244.54 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$983,588 or \$143.63 per square foot of living area, including land, which falls significantly below the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is well supported 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: 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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