



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

PELLANT: Kathleen Rokosz
DOCKET NO.: 23-01738.001-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 Kyle Gordon Kamego 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: \$7,362
IMPR.: \$168,959
TOTAL: \$176,321

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 2023 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 unit¹ of frame exterior construction with 2,637 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, two fireplaces, four full bathrooms, one half bathroom and a 528 square foot garage. The property 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 five comparable properties that have the same assessment neighborhood code as the subject and are located from .16 of a mile to 1.03 miles from the

¹ The subject's property record card provided by the board of review disclosed the dwelling is a condominium unit.

subject property.² These properties each have 2,637 square feet of land area and are improved with a 1.5-story residential condominium unit of frame exterior construction containing 2,637 square feet of living area. The dwellings were built from 1988 to 1991. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces, three or four full bathrooms, one to three half bathrooms and a 528 square foot garage. The comparables sold from March 2021 to May 2023 for prices ranging from \$440,000 to \$495,000 or from \$166.86 to \$187.71 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$153,668, which would reflect a market value of \$461,050 or \$174.84 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,321. The subject's assessment reflects a market value of \$529,016 or \$200.61 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located .31 of a mile or 1.03 miles from the subject property.⁴ These properties each have 2,637 square feet of land area and are improved with a 1.5-story residential condominium unit of frame exterior construction containing 2,637 square feet of living area. The dwellings were built from 1989 to 1991. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces, three or four full bathrooms, one or two half bathrooms and a 528 square foot garage. The comparables sold from April 2021 to March 2023 for prices ranging from \$510,000 to \$640,000 or from \$193.40 to \$242.70 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 record contains nine comparable sales submitted by the parties for the Board's consideration. The Board has given less weight to the appellant's comparables #4 and #5, as

² The Board finds the appellant's comparables have the same assessment neighborhood code, site size, dwelling size, design and garage size as the subject suggesting the dwellings are condominium units, like the subject.

³ 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 2023.

⁴ The Board finds the board of review comparables have the same assessment neighborhood code, site size, dwelling size, design and garage size as the subject suggesting the dwellings are condominium units, like the subject.

well as board of review comparables #2 and #4 as these comparables sold in 2021, not as proximate in time to the assessment date at issue as the remaining comparables in the record.

The Board gives most weight to the appellant's comparables #1, #2 and #3, along with board of review comparables #1 and #3, which sold more proximate to the January 1, 2023, assessment date. The Board finds these five comparables have the same assessment neighborhood code as the subject and are identical to the subject in site size, dwelling size, design and garage size. However, the Board finds the comparables have somewhat older dwelling ages and other features with varying degrees of similarity when compared to the subject, suggesting adjustments would be necessary in order to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from May 2022 to May 2023 for prices ranging from \$440,000 to \$640,000 or from \$166.86 to \$242.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$529,016 or \$200.61 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from 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: _____

October 15, 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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