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

APPELLANT: Steve M Rothman
DOCKET NO.: 23-02203.001-R-1
PARCEL NO.: 13-16-401-002

The parties of record before the Property Tax Appeal Board are Steve M Rothman, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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:

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| **LAND:** | $18,546 |
| **IMPR.:** | $112,551 |
| **TOTAL:** | $131,097 |

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-story dwelling of brick and frame exterior construction with 1,683 square feet of living area.[1] The dwelling was constructed in 1972 and is approximately 51 years old. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces, and a 2-car garage with 462 square feet of building area. The property has an approximately 28,424 square foot site and is located in Barrington, 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 $305,000

[1] The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which includes a more detailed sketch with measurements than was presented by the board of review.

as of November 26, 2022. The appraisal was prepared by Richard J. Kemph, a certified residential real estate appraiser, to determine the market value of the subject property.

Under the sales comparison approach, the appraiser selected five comparables located within 0.60 of a mile from the subject. The parcels range in size from 5,419 to 44,849 square feet of land area and are improved with ranch-style or traditional homes of vinyl, aluminum, or brick/frame exterior construction ranging in size from 1,242 to 2,362 square feet of living area. The homes range in age from 32 to 90 years old. Each home has a basement, three of which have finished area and one of which is a walkout, central air conditioning, and a 1-car or a 2-car garage. Three homes have from one to three fireplaces. Four comparables sold from July 2021 to October 2022 for prices ranging from $310,000 to $375,000 or from $131.24 to $234.23 per square foot of living area, including land. One comparable was listed for a price of $299,900 or $241.47 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, financing concessions, listing, and date of sale, to arrive at adjusted prices from $300,500 to $335,400. The appraiser concluded a value for the subject of $305,000 as of November 26, 2022.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $131,097. The subject's assessment reflects a market value of $394,514 or $234.41 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.42 of a mile from the subject. Comparable #1 is the same sale as appraisal sale #1. The parcels range in size from 6,325 to 57,064 square feet of land area and are improved with 1-story or raised ranch-style homes of frame or brick exterior construction ranging in size from 1,601 to 2,265 square feet of living area. The dwellings were built from 1939 to 1972. Four homes each have a basement or lower level with finished area and four homes each have from one to three fireplaces. Each home has central air conditioning and a garage ranging in size from 460 to 1,164 square feet of building area. The comparables sold from June 2021 to June 2022 for prices ranging from $375,000 to $445,000 or from $185.43 to $239.84 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the appraisal is the best evidence of market value compared to the raw unadjusted sales presented by the board of review.

## **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.Adm.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.Adm.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 appellant presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser relied on sales that differ significantly from the subject in design and/or dwelling size when more sales of more similar properties were available as demonstrated by the board of review's comparables. The Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales presented in the appraisal and by the board of review.

The record contains a total of eight comparable sales, with one common sale, and one listing for the Board's consideration. The Board gives less weight to the appraisal comparables #2, #3, and #4 and the board of review's comparable #5, due to substantial differences from the subject in design and/or dwelling size. Moreover, appraisal comparable #4 is a listing which is less likely to be indicative of market value than a sale.

The Board finds the best evidence of market value to be the appraisal comparable #1/board of review's comparable #1, the appraisal comparable #5, and the board of review's comparables #2, #3, and #4, which sold proximate in time to the assessment date and are more similar to the subject in design and dwelling size, but have varying degrees of similarity to the subject in age, site size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from $339,000 to $445,000 or from $168.41 to $234.23 per square foot of living area, including land. The subject's assessment reflects a market value of $394,514 or $234.41 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and just above the range on a per square foot basis, which is logical given the subject is a smaller home than four of the five best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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

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| Member | Member |
| Member | Member |

DISSENTING:

C E R T I F I C A T I O N

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 18, 2025

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

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