



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

APPELLANT: MICHAEL ROMER
DOCKET NO.: 24-00628.001-R-1
PARCEL NO.: 10-33-104-024

The parties of record before the Property Tax Appeal Board are MICHAEL ROMER, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, in Mundelein, 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: \$37,422
IMPR.: \$243,511
TOTAL: \$280,933

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 2024 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 two-story dwelling of wood siding exterior construction with 4,748 square feet of living area. The dwelling was constructed in 2007 and is 17 years old. Features of the home include a full walkout-style basement, 4½ bathrooms, central air conditioning, a fireplace, and a 693 square foot garage. The property has an approximately 28,898 square foot site and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted the Section V grid analysis with information on three suggested comparable sales which have the same neighborhood code as the subject property and are located from .21 to .46 of a mile from the subject. The parcels range in size from 20,610 to 25,800 square feet of land area which are improved with two-story dwellings of wood siding or brick exterior construction. The homes were each built in 2005 and are each 19 years old. The appellant

provided dwelling sizes for comparables #1 and #2 of 5,247 and 4,628 square feet of living area, respectively. The dwelling size of comparable #3 was reported as “5.1” which appears to be an error and in the absence of supporting documentation, the Board lacks sufficient information for this property to perform a reasoned analysis. Each dwelling has a full basement, two of which have finished areas of 1,657 and 1,860 square feet, respectively. Each home has 4½ or 5½ bathrooms, central air conditioning, one or two fireplaces, and a garage of either 693 or 726 square feet of building area. The comparables sold from January 2022 to May 2024 for prices of \$690,000 to \$900,000 or for comparables #1 and #2 of \$171.53 and \$149.09 per square foot of living area, including land, respectively. Based on this evidence, the appellant requested a revised total assessment of \$251,935 which would reflect a market value of \$755,881 or \$159.20 per square foot of living area, including land, when applying 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 \$280,933. The subject's assessment reflects a market value of \$842,883 or \$177.52 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appeal, the board of review supplied a copy of the PTAX-203 Illinois Real Estate Transfer Declaration setting forth the June 2022 purchase price of the subject property after the property was advertised for a sales price of \$850,000. In this regard, the board of review noted that the 2024 tax year assessment is below the recent sale price.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and from .07 to .46 of a mile from the subject. Board of review comparable #3 is the same property as appellant's comparable #1. The parcels range in size from 20,403 to 26,119 square feet of land area and are each improved with a two-story dwelling of brick exterior construction. The homes range in age from 17 to 19 years old and range in size from 4,142 to 5,247 square feet of living area. Each home has a full basement, two of which have finished areas of 546 and 1,000 square feet, respectively. Features include 3 ½ or 4 ½ bathrooms, central air conditioning, a fireplace, and a garage ranging in size from 726 to 961 square feet of building area. Comparable #2 also has a hot tub and an inground swimming pool. The comparables sold from June 2023 to July 2024 for prices ranging from \$775,000 to \$900,000 or from \$171.53 to \$209.46 per square foot of living area, including land. Based on the foregoing evidence and argument, 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

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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

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 six suggested comparable sales, one of which is common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3, due to the lack of accurate dwelling size information which makes a reasonable comparison of the data impossible for the Board on this record. The Board has given reduced weight to board of review comparable #2 and #4, due to differences in pool feature and a dwelling which is more than 12% smaller than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #1/board of review comparable #3 along with appellant's comparable #2 along with board of review comparable sale #1, which are each located in relatively close proximity to the subject but necessitate upward adjustments for smaller lot sizes when compared to the subject parcel. The comparables are relatively similar to the subject in age, story height, foundation type, central air conditioning, fireplace feature, but necessitate adjustments for differences in bathroom count, size of basement finish, and/or garage size. These three most similar comparables sold from January 2022 to May 2024 for prices ranging from \$690,000 to \$900,000 or from \$149.09 to \$209.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$842,883 or \$177.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is also below the subject's recent sale price in June 2022 of \$850,000 or \$179.02 per square foot of living area, including land.

Based on this evidence and after giving due consideration to the best recent comparable sales evidence along with giving consideration to the 2022 sale price of the subject property, which was not refuted or challenged by the appellant, the Property Tax Appeal Board finds the subject property is not overvalued based on its assessment 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: _____

October 21, 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

AGENCY

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