



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

APPELLANT: Steve Rothman  
DOCKET NO.: 24-02655.001-R-1  
PARCEL NO.: 13-16-401-002

The parties of record before the Property Tax Appeal Board are Steve 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:

**LAND:** \$19,566  
**IMPR.:** \$118,741  
**TOTAL:** \$138,307

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 one-story dwelling of brick and frame exterior construction with 1,683 square feet of living area.<sup>1</sup> The dwelling was constructed in 1972 and is 52 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a two-car garage. The property has a 28,160 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 as of November 26, 2022. The appraisal was prepared by Richard Kempf, a certified residential

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<sup>1</sup> The Board finds the appraisal submitted by the appellant, which contains a more detailed property sketch with measurements, to be the best evidence in the record of the subject's dwelling size.

real estate appraiser. The purpose of the appraisal was to determine the market value of the subject property for estate purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by examining four comparable sales and one listing located within .6 of a mile of the subject. The comparables are improved with ranch or traditional-style dwellings of frame or brick and frame exterior construction ranging in size from 1,242 to 2,362 square feet of living area. The dwellings range from 32 to 90 years old. Each comparable has central air conditioning, a basement with three having finished area, and a one-car or two-car garage. Three comparables each have one to three fireplaces. The parcels range in size from 5,419 to 44,849 square feet of land area. The sales occurred from July 2021 to October 2022 for prices ranging from \$299,900 to \$375,000 or from \$168.41 to \$241.47 per square foot of living area, including land. Adjustments were made to comparables #2 and #5 for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for site size, dwelling size, view, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$300,500 to \$335,400. Based on this data, the appraiser arrived at a market value of \$305,000 or \$181.22 per square foot of living area, including land, as of November 26, 2022. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,307. The subject's assessment reflects a market value of \$414,962 or \$246.56 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the subject's assessment neighborhood and within .42 of a mile of the subject. The comparables consist of one-story or raised ranch dwellings of frame or brick exterior construction ranging in size from 1,512 to 2,168 square feet of living area. The dwellings were built from 1939 to 1978. Each dwelling has central air conditioning and a basement with finished area. Three comparables each have one or three fireplaces and three comparables each have a garage ranging in size from 460 to 1,164 square feet of building area. The parcels range in size from 6,325 to 57,064 square feet of land area. The comparables sold from September 2021 to September 2024 for prices ranging from \$375,000 to \$537,500 or from \$205.26 to \$330.69 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's unadjusted comparables should receive no weight in the Board's analysis.

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<sup>2</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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

**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 appellant submitted an appraisal and the board of review submitted five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appraisal submitted by the appellant, which has an effective date of November 26, 2022 and which relied on sales that occurred in 2021 and 2022, less proximate to the January 1, 2024 assessment date at issue in this appeal. Likewise, the Board gives less weight to the board of review's comparables #2, #3, and #4, which sold less proximate to the lien date at issue.

The Board finds the best evidence in the record of the subject's market value to the board of review's comparables #1 and #5, which are similar to the subject in age, location, dwelling size, and some features. These two best comparables sold for prices of \$500,000 and \$537,500 or \$318.42 and \$330.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$414,962 or \$246.56 per square foot of living area, including land, which falls below the two best comparable sales in this record. Based on this evidence 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 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:

April 21, 2026



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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