



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

APPELLANT: John and Sandra Riordan  
DOCKET NO.: 20-00139.001-R-1  
PARCEL NO.: 10-16-402-025

The parties of record before the Property Tax Appeal Board are John and Sandra Riordan, the appellants, 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:** \$58,444  
**IMPR.:** \$154,868  
**TOTAL:** \$213,312

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2020 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 is improved with a 2-story single family dwelling of brick exterior construction containing 4,228 square feet of living area.<sup>1</sup> The dwelling was built in 2001 and is approximately 19 years old. Features of the home include a full basement with a 462 square foot recreation room, central air conditioning, a fireplace, and an attached garage with 670 square feet of building area. The property has a 24,830 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis containing information on five comparable sales located

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<sup>1</sup> The Township of Fremont has amended the property record card with regard to the subject's dwelling size from the prior year's appeal before the Property Tax Appeal Board. The Board finds that the relatively small difference in square footage will not affect the Board's analysis or decision.

within .70 of one mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 14,370 to 34,660 square feet of land area and are improved with 2-story dwellings of Dry-vit, brick, or frame exterior construction ranging in size from 3,237 to 5,505 square feet of living area. The dwellings range in age from 18 to 26 years old. Each comparable has a full basement, four with recreation rooms ranging in size from 1,400 to 1,945 square feet. Each comparable also has central air conditioning, one to three fireplaces, and a garage ranging in size from 643 to 1,130 square feet of building area. The sales occurred from March 2017 to June 2020 for prices ranging from \$420,000 to \$725,000 or from \$116.47 to \$141.09 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$185,590 which would reflect an approximate market value of \$556,826 or \$131.70 per square foot of living area, land included, at 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 \$213,312. The subject's assessment reflects an estimated market value of \$640,769 or \$151.55 per square foot of living area when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on five comparable sales located within .65 of one mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have lots ranging in size from 16,120 to 21,780 square feet of land area and are improved with 2-story dwellings of varying exterior construction that were built from 1993 to 2000. The comparables range in size from 3,453 to 3,951 square feet of living area. The comparable feature full basements with recreation rooms ranging in size from 1,393 to 1,683 square feet. Each comparable also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 632 to 853 square feet of building area. Comparables #1 and #2 each feature a gazebo. The sales occurred from May 2019 to July 2020 for prices ranging from \$515,000 to \$799,900 or from \$149.15 to \$211.95 per square foot of living area, including land.

Based on this evidence, the board of review requested that no change be made to the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales with varying degrees of similarity to the subject in support of their respective positions before the Property Tax Appeal Board.

The Board gave less weight to appellants' comparables #1, #2, #4, and #5 based on their sale dates in 2017 which are too remote in time from the subject's January 1, 2020 assessment date at issue and thus less likely to reflect the subject's market value as that date than the remaining sales in the record. The Board further gave less weight to appellants' comparable #1, along with board of review comparables #4 and #5 based on their dwelling sizes that differed substantially from that of the subject.

The Board finds the best evidence of market value to be the appellants' comparable #3 and the board of review comparables #1, #2, and #3. These comparables are most similar to the subject in design, age and some features. However, each one of these comparables has a smaller dwelling size compared to the subject and a larger recreation room in the basement relative to the subject, thus requiring a consideration of adjustments to these comparables to make them more equivalent to the subject. These best comparables in the record sold from May 2019 to July 2020 for prices ranging from \$480,000 to \$799,900 or from \$129.75 to \$211.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$640,769 or \$151.55 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both on an overall value basis and on a per square foot of living area basis. After considering adjustments to the best comparables in the record for characteristics such as dwelling sizes and finished basement areas, the Board finds that based on this evidence, the appellants did not prove by a preponderance of the evidence that the subject property is overvalued and, therefore, 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: June 21, 2022



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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