



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

APPELLANT: Ronald Lawler  
DOCKET NO.: 20-00158.001-R-1  
PARCEL NO.: 02-05-402-033

The parties of record before the Property Tax Appeal Board are Ronald Lawler, 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:** \$30,192  
**IMPR.:** \$79,729  
**TOTAL:** \$109,921

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 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 consists of a part one-story and a part two-story dwelling of wood siding exterior construction with 2,204 square feet of living area.<sup>1</sup> The dwelling was constructed in 1974. Features of the home include a basement finished with a recreation room, central air conditioning, two fireplaces, and a 484 square foot garage. The lakefront property has a 11,760 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .28 miles from the subject. The comparables are improved with 1.5-story or 2-story dwellings of wood siding exterior

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<sup>1</sup> The Board finds the best description of the subject property was found in the subject's property record card and aerial photograph submitted by the board of review depicting the subject dwelling as a part one-story and part two-story design that is located on a lakefront site.

construction that were built from 1963 to 1986 with comparables #1 and #3 having effective years built of 1990 and 1985, respectively. The dwellings range in size from 1,259 to 1,857 square feet of living area. One comparable is reported to have a crawl space foundation and three comparables have basements with one finished with a recreation room. Each comparable has central air conditioning and a garage ranging in size from 264 to 672 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from November 2018 to September 2020 for prices ranging from \$179,900 to \$239,500 or from \$109.69 to \$142.89 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,921. The subject's assessment reflects a market value of \$330,192 or \$149.81 per square foot of living area, land included, 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 information on five comparable sales located within .22 miles from the subject. The comparables have lakefront sites ranging in size from 9,580 to 42,250 square feet of land area and are improved with 1.5-story or 1-story dwellings of wood siding exterior construction that were built from 1920 to 1971. The dwellings range in size from 1,381 to 1,894 square feet of living area. Two comparables are reported to have concrete slab foundations and three comparables have basements, one of which is a walkout and two are finished with a recreation room. Four comparables have central air conditioning. Four comparables each have one or two fireplaces and each comparable has a garage ranging in size from 352 to 788 square feet of building area. These comparables sold from January 2019 to June 2020 for prices ranging from \$217,000 to \$367,400 or from \$157.13 to \$218.48 per square foot of living area, including land.

The board of review submitted an aerial map of both parties' comparables. The board of review noted only appellant's comparable sale #3 is a lakefront property, appellant's comparable #1 backs to an industrial building, appellant's comparable #2 is located on a channel that feeds into the lake, and appellant's comparable #4 is an interior lot surrounded by other homes.

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 suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #4 which are not lakefront properties like the subject. Furthermore, comparables #1 and #2 have considerably smaller dwellings sizes and/or

lack of a basement when compared to the subject. Comparable #1 also sold in November 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board gives less weight to board of review comparables #2, #3, #4 and #5 due to a dissimilar style/story height, lack of a basement and/or a considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #3 along with board of review comparable #1 which are lakefront properties like the subject. These comparables are more similar to the subject in style/story height with varying degrees of similarity in age, dwelling size and features. The Board recognizes adjustments would have to be considered for differences in age, dwelling size and some features. These comparables sold in April 2019 and March 2020 for prices of \$239,500 and \$350,000 or \$128.97 and \$218.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$330,192 or \$149.81 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this evidence and after considering adjustments to the two best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

August 23, 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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