



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

APPELLANT: Thomas Wood  
DOCKET NO.: 21-02194.001-R-2  
PARCEL NO.: 12-21-306-021

The parties of record before the Property Tax Appeal Board are Thomas Wood, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; the Lake County Board of Review; the Lake Bluff S.D. # 65 intervenor, by attorney Scott E. Nemanich of Klein, Thorpe, & Jenkins, Ltd. in Chicago.

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 and this appeal is **dismissed** as set forth below. The assessed valuation of the property is:

**LAND:** \$133,034  
**IMPR.:** \$463,613  
**TOTAL:** \$596,647

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 2021 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 single family residential dwelling located in Lake Bluff, Shields Township, Lake County. The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales with varying degrees of similarity to the subject. Based on this evidence, the appellant requested a reduction in the subject's total assessed value of \$148,600.

The parties appeared before the Property Tax Appeal Board on September 13, 2023 for a scheduled hearing at the Lake County Board of Review Office in Waukegan pursuant to prior written notice dated July 7, 2023. Appearing on behalf of the appellant was attorney Andrew J. Rukavina. Appearing on behalf of the intervenor, was Scott E. Nemanich, and appearing on

behalf of the Lake County Board of Review was Marty Kinczel, Chief Real Estate Appraiser for the Lake County Board of Review. The appellant's counsel advised the ALJ that he did not procure the services of a court reporter to record and transcribe the proceedings as required by Section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)).<sup>1</sup>

As part of the original Hearing Notice issued on July 7, 2023, the Property Tax Appeal Board notified the appellant that, pursuant to section 1910.89 of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98), since the appellant is seeking a change in assessment of \$100,000 or more in assessed valuation, the appellant must provide a court reporter at its own expense.

The presiding ALJ informed Mr. Rukavina that pursuant to section 1910.69(d) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(d)) failure to provide a court reporter is sufficient grounds for dismissal of the appeal. Mr. Rukavina stated he was unaware of this PTAB rule and suggested he could "adjust" the appellant's assessment request in order avoid the need of a court reporter. In response, the ALJ cited County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995), existing case law, which precludes such a change to an appeal.

During the proceeding, Mr. Rukavina requested latitude be granted by the Board due to the prejudicial impact on the appellant for counsel's admitted lack of knowledge regarding the requirement of a court reporter. The appellant's attorney requested a 15 minute recess to "search the building for a court reporter." Mr. Nemanich asserted the intervenor was present and prepared to proceed to hearing and argued there is no way to know if a court reporter would even be found. The ALJ ruled the facts of the proceeding would be communicated to the Board and that no hearing on the merits would be held absent a court reporter.

### **Conclusion of Law**

Section 1910.98(a) of the rules of the Property Tax Appeal Board provides in part that:

In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense... 86 Ill.Admin.Code §1910.98(a).

Section 1910.69(d) of the rules of the Property Tax Appeal Board provides in part that:

---

<sup>1</sup> Section 16-190(a) of the Property Tax Code provides in part:

The Property Tax Appeal Board shall keep a record of its proceedings and orders and the record shall be a public record. In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense. The original certified transcript of such hearing shall be forwarded to the Springfield office of the Property Tax Appeal Board and shall become part of the Board's official record of the proceeding on appeal. . . . 35 ILCS 200/16-190(a).

Failure of the contesting party to furnish a court reporter as required by Section 1910.98(a) of this Part shall be sufficient cause to dismiss the appeal... 86 Ill.Admin.Code §1910.69(d).

Section 1910.30(j) of the rules of the Property Tax Appeal Board provides in part:

The contesting party may only amend the assessment claimed to be correct by filing an appeal petition denoted as “Amended” setting forth the assessed valuation of the land, the assessed value of the improvements, and the total assessed valuation that the contesting party considers correct upon the completion of the filing of the documentary evidence in accordance with extensions granted pursuant to subsection (g). **No Amendment to the contesting party’s assessment request will be accepted after the expiration of the extension of time to submit evidence that has been granted pursuant to subsection (g).** [Emphasis added]

Moreover, the appellate court has provided clarity on this issue. In County of Coles v. Property Tax Appeal Board, the appellate court held: The amount of change sought is fixed at the instant a petition is filed with the Property Tax Appeal Board and is the difference between the final decision of the board of review and the proposed assessment request set forth by the contesting party on the petition. County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995).

Finally, Section 1910.69(a) of the rules of the Property Tax Appeal Board provides as follows:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67, 1910.68 and 1910.73 of this Part shall result in the default of that party. 86 Ill.Admin.Code §1910.69(a).

The Board finds the appellant requested a change in the subject’s total assessment in excess of \$100,000. The amount of change sought is fixed at the instant a petition is filed with the Property Tax Appeal Board and is the difference between the final decision(s) of the board of review and the proposed assessment(s) request set forth by the contesting party on the petition. County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995).

The original notice of the scheduled hearing was made in accordance with section 1910.67 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.67). The hearing notice letter dated July 7, 2023 stated the time, location and, pursuant to section 1910.98 of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98), informed the appellant of the requirement to engage a court reporter for the hearing. The Board finds the appellant failed to procure the services of a court reporter as required by section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)) The Board further finds that pursuant to Section 1910.69(d) of the rules of the Property Tax Appeal Board (86

Ill.Admin.Code §1910.69(d)), failure to furnish a court reporter as required in section 1910.98(a) is sufficient cause for dismissal of the appeal. Additionally, the Property Tax Appeal Board finds the appellant's counsel provided no good cause for failure to have a court reporter present at the scheduled hearing. For these reasons, docket number 21-02194.001-R-2 is hereby dismissed.

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 17, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Thomas Wood, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085

INTERVENOR

Lake Bluff S.D. # 65, by attorney:  
Scott E. Nemanich  
Klein, Thorpe, & Jenkins, Ltd.  
120 S. LaSalle Street  
Suite 1710  
Chicago, IL 60603