



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

APPELLANT: John Gibbons  
DOCKET NO.: 21-02263.001-R-2  
PARCEL NO.: 16-03-108-021

The parties of record before the Property Tax Appeal Board are John Gibbons, 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:** \$208,008  
**IMPR.:** \$371,170  
**TOTAL:** \$579,178

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 two separate dwellings.<sup>1</sup> Dwelling #1 is described as a 1.5-story dwelling of stucco exterior construction with 4,837 square feet of living area. The dwelling was constructed in 1947 and has an effective age of 1990. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and an inground swimming pool. Dwelling #2 is described as a 1-story coach house of stucco exterior construction with 880 square feet of living area. The dwelling was constructed in 1947 and has an effective age of 1971. Features of the home include a concrete slab foundation, central air conditioning and an attached garage with 1,870 square feet of building area. The property has an approximately 40,458 square foot site and is located in Lake Forrest, Moraine Township, Lake County.

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<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from the subject's property record cards submitted by the board of review, which was not refuted by the appellant in any rebuttal filing.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .33 of a mile from the subject property. The comparables have sites that range in size from 40,250 to 50,660 square feet of land area. The comparables are improved with either 1.75-story or 2-story dwellings of brick, stucco and brick or brick and wood siding exterior construction ranging in size from 3,929 to 5,387 square feet of living area that were built from 1959 to 1977 that have an effective age ranging from 1969 to 1982. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and an attached garage ranging in size from 700 to 1,025 square feet of building area. Comparable #4 has an additional detached garage of 400 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from November 2019 to June 2021 for prices ranging from \$920,000 to \$1,205,000 or from \$202.96 to \$292.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant's grid analysis also disclosed the subject property was purchased in September 2018 for \$3,000,000 or \$524.75 per square foot of living area, including land, when using 5,717 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$579,178. The subject's assessment reflects a market value of \$1,741,889 or \$304.69 per square foot of living area, land included, when using a combined 5,717 square feet of living area and the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review asserted that the subject property sold in September 2018 for \$3,000,000 and is currently assessed at a market value of \$1,737,707. The board of review submitted the Multiple Listing Service (MLS) data sheet for the subject disclosing that the subject had an extensive two-year renovation,<sup>2</sup> and that the property was awarded the Lake Forrest Historic Preservation award in 2009.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .90 of a mile to 2.15 miles from the subject property. The comparables have sites that range in size from 35,840 to 83,200 square feet of land area. The comparables are improved with 1-story,<sup>3</sup> 1.75-story or 2-story dwellings of brick or stone exterior construction ranging in size from 5,371 to 6,589 square feet of living area that were built from 1931 to 1962, with comparables #1 and #4 having effective ages of 1941 and 1970, respectively. Each comparable has a basement, two with finished area, central air conditioning, three or four fireplaces and an attached garage ranging in size from 648 to 1,260 square feet of building area. The comparables sold from January to June 2021 for prices ranging from \$2,600,000 to \$4,750,000 or from \$447.72 to \$884.38 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The subject's property record card disclosed permits were issued in 2019 and 2021 totaling \$474,000 in renovations.

<sup>3</sup> The board of review comparable #2 has a ground floor area of 1,262 square feet and above ground area of 5,682 square feet, suggesting this dwelling is part 2-story in design.

In rebuttal, counsel for the appellant contended that board of review comparables are not comparable due to differences in lot size, basements, fireplaces and/or dissimilar in age when compared to the subject. Furthermore, the 2018 sale of the subject from an old quad is not relevant to 2021 depressed market at high end housing.

### **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 has given less weight to the appellant's comparables #1, #3, #4 and #5, due to their smaller dwelling sizes when compared to the subject. The Board gave reduced weight to the board of review comparables #1, #2 and #3 due to their distance of over one mile away from the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #2 along with the board of review comparable #4. The Board finds that these two comparables have varying degrees of similarity to the subject in location, lot size, dwelling size, age and some features. However, both comparables have basements with finished area but lack an inground swimming pool, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the two comparables sold in April 2020 and January 2021 for prices of \$1,100,000 and \$2,600,000 or \$204.20 and \$455.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,741,889 or \$304.69 per square foot of living area, including land, when using 5,717 square feet of living area, which is bracketed by the two best comparable sales contained in this record, and appears to be well supported given its superior features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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 16, 2024



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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