



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

APPELLANT: Paul Ryske  
DOCKET NO.: 21-02264.001-R-1  
PARCEL NO.: 16-10-101-016

The parties of record before the Property Tax Appeal Board are Paul Ryske, 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:** \$77,717  
**IMPR.:** \$140,277  
**TOTAL:** \$217,994

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 2-story dwelling of brick and wood siding exterior construction with 2,512 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 21,870 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .17 of a mile from the subject property. The comparables have sites that range in size from 20,180 to 29,230 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding and brick exterior construction ranging in size from 2,991 to 3,460 square feet of living area. The

dwelling were built in 1966 or 1967 with comparable #1 having a reported effective age of 1981. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 648 square feet of building area. The comparables sold from June 2019 to August 2020 for prices ranging from \$607,500 to \$860,000 or from \$203.11 to \$262.41 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$208,098, which would reflect a market value of \$624,356 or \$248.55 per square foot of living area, including land, when using 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 \$217,994. The subject's assessment reflects a market value of \$655,621 or \$261.00 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within .76 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. Board of review comparable #4 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 20,160 to 22,630 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,352 to 3,182 square feet of living area. The dwellings were built from 1962 to 1966 with comparable #4 having a reported effective age of 1981. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 440 to 529 square feet of building area. The comparables sold in July 2020 or June 2021 for prices ranging from \$680,000 to \$875,000 or from \$262.41 to \$312.86 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 submitted a copy of the board of review's grid analysis noting differences between the assessing official's comparables and the subject.

### **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 six suggested comparable sales for the Board's consideration, as one sale is common to the parties. The Board has given less weight to the appellant's comparables and board of review comparables #1 and #4, which includes the common sale due to their considerably larger dwelling sizes when compared to the subject. Furthermore, the appellant's comparable #3 sold 18 months prior to the lien date at issue and is thus less likely to be indicative of the subject's market value as of the January 1, 2021 assessment date.

The Board finds the best evidence of market value to be board of review comparables #2 and #3, which sold proximate in time to the assessment date at issue, are relatively similar to the subject in location and are overall more similar to the subject in dwelling size, design, age and some features. However, the board finds board of review comparable #3 has finished basement area, unlike the subject, suggesting a downward adjustment would be required to make the comparable more equivalent to the subject. Nevertheless, these two comparables sold in June 2021 for prices of \$680,000 and \$825,000 or for \$289.12 and \$312.86 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$655,621 or \$261.00 per square foot of living area, including land, which is less than the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. 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 estimated market value as reflected by its 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:

July 18, 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

Paul Ryske, 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