



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

APPELLANT: David Klein  
DOCKET NO.: 21-02316.001-R-1  
PARCEL NO.: 14-24-301-026

The parties of record before the Property Tax Appeal Board are David Klein, 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:** \$69,825  
**IMPR.:** \$130,691  
**TOTAL:** \$200,516

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 two-story dwelling of wood siding exterior construction with 3,508 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, two fireplaces, an inground swimming pool and an 877 square foot garage. The property has an approximately 125,421 square foot site<sup>1</sup> and is located in Lone Grove, Ela 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 located within 0.54 of a mile from the subject property and each of the four comparables more proximate to the subject are located

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<sup>1</sup> Although the parties disagree on the subject's site size, the board of review submitted a copy of the subject's property record card which the Board finds to be the best evidence of site size and was not refuted by the appellant in any rebuttal filing.

within the same neighborhood code assigned to the subject property. The comparables have sites that range in size from 48,939 to 185,452 square feet of land area and are improved with either “split-level” or two-story dwellings of brick, frame or brick and frame exterior construction.<sup>2</sup> The homes range in size from 4,750 to 5,899 square feet of living area. The dwellings range were built from 1951 to 1993 with comparables #4 and #5 having reported effective ages of 1997 and 1992, respectively. Each comparable has an unfinished basement and comparable #3 has a partially finished lower level. Features include central air conditioning, two to four fireplaces and a garage ranging in size from 816 to 1,531 square feet of building area. Comparable #5 has an inground swimming pool. The properties sold from February 2018 to June 2021 for prices ranging from \$645,000 to \$795,000 or from \$85.27 to \$155.82 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject’s assessment be reduced to \$156,617 which reflects a market value of \$469,898 or \$133.95 per square foot of living area, land included, when applying 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 \$200,516. The subject's assessment reflects a market value of \$603,056 or \$171.91 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 five comparable sales, two of which are located in the same assessment neighborhood code as the subject and each of which are located from .46 to .99 of a mile from the subject property. The comparables have sites that range in size from 45,970 to 134,370 square feet of land area and are improved with either one-story or two-story dwellings<sup>3</sup> of brick, wood siding or wood siding and brick exterior construction. The homes range in size from 2,874 to 4,026 square feet of living area and were built from 1994 to 2004. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 714 to 967 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from August 2020 to May 2021 for prices ranging from \$542,000 to \$860,000 or from \$149.74 to \$226.97 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s estimated market value as reflected by its assessment be confirmed.

### **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

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<sup>2</sup> The “split-level” dwellings are appellant’s comparables #3 and #4. While the board of review purported to submit Multiple Listing Service (MLS) data sheets for each of these properties, a review of the property address reveals the sheets are actually for board of review comparables #3 and #4, which were erroneously depicted in the board of review’s grid analysis as “one-story” dwellings.

<sup>3</sup> Based on the descriptive details in the grid analysis and the MLS sheets referred to in Footnote 2, these “one-story” homes appear to be two-story dwellings as they contain 3,633 and 3,789 square feet of living area, respectively, with reported ground floor areas of 1,168 and 1,435 square feet, indicating the homes must be of two-story design.

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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables and board of review comparables #2 and #5 due to differences in dwelling size when compared to the subject property.

While these comparables may differ in location and/or age by being newer than the subject, the Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4. These most similar comparables sold from August 2020 to May 2021 for prices ranging from \$542,000 to \$860,000 or from \$149.74 to \$226.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$603,056 or \$171.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appear to be justified when giving due consideration to board of review comparable #4 which, like the subject, has an inground swimming pool. Based on this evidence and after considering appropriate adjustments for differences in age and/or pool amenity, the Board finds 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: 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

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