



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

APPELLANT: Mark Mappa  
DOCKET NO.: 21-07833.001-R-1  
PARCEL NO.: 15-28-206-083

The parties of record before the Property Tax Appeal Board are Mark Mappa, 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:** \$41,541  
**IMPR.:** \$189,269  
**TOTAL:** \$230,810

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 brick exterior construction with 3,689 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full basement with finished area, central air conditioning, and a 626 square foot garage. The property has a 10,019 square foot site located in Buffalo Grove, Vernon Township, Lake County.<sup>1</sup>

The appellant contends the assessment of the subject property as established by the decision of the Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's attorney asserted the subject property is still owner occupied, the general use of the property is the same,

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<sup>1</sup> Details of the subject property were all drawn from the board of review supplied property record card as the appellant did not provide Section III of the appeal petition.

the property has not been sold or otherwise conveyed since the Board's decision, and that tax years 2020 and 2021 are within the same general assessment period. Furthermore, since a reduction was issued for the property in an appeal before the Board in the prior year under Docket Number 20-09154.001-R-1, the assessment should be carried forward subject only to equalization. In that 2020 tax year appeal, the Board issued a decision lowering the assessment of the subject property to \$225,994 based on the stipulation submitted by the parties. The subject's full value, as reflected by the 2020 Board's decision and Lake County's 2020 three-year median level of assessment of 33.29% as determined by the Illinois Department of Revenue, is \$678,865, land included. Based on this argument, the appellant requested a total assessment of \$225,226.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject in the 2021 tax year is \$230,810. The subject's 2021 assessment reflects a market value of \$692,499, land included, when using the statutory level of assessment of 33.33%.

In response to the appeal based upon a contention of law, the board of review provided a written memorandum, a Multiple Listing Service (MLS) printout of the subject property, and the subject's property record card. In its memorandum, the board of review asserted the subject property's original 2021 assessment was reduced to reflect a February 12, 2021, purchase price of \$692,500. The listing sheet depicts the property was on the market for 33 days with an original asking price of \$759,000.

Because the subject property was subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment was based, the board of review requested denial of the application of the "rollover" provision of the Property Tax Code to the subject property. Based on the evidence, the board of review requested confirmation of the subject's assessment.

When afforded the opportunity to respond by filing rebuttal, the appellant through counsel did not file any rebuttal.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). After considering the entire record and arguments, the Board finds the appellant did not meet this burden of proof for a contention of law and no reduction in the subject's assessment is warranted based upon section 16-185.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, **unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value** for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision on January 17, 2023, reducing the subject's assessment for the 2020 tax year. The parties agree that both tax years 2019 and 2021 are within the same general assessment period in Lake County. However, the Board finds the unrefuted evidence establishes that the subject sold on February 12, 2021, for \$692,500. The appellant failed to provide any evidence or documentation refuting the arm's length nature of the sale transaction nor did the appellant acknowledge the sale of the subject property despite the facts of when the sale occurred in early 2021 and when this appeal was filed in February 2023.

The Board finds that, since the subject parcel was subsequently sold in 2021 in an apparent arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's 2020 assessment was based, the appellant has failed to meet the requirements of section 16-185. The Board further finds the subject's assessment reflects the purchase price using the statutory level of assessment. Therefore, for these reasons, the Board finds that a reduction in the subject's assessment is not warranted as a preponderance of the evidence fails to establish the application of section 16-185 to the subject's 2021 assessment.

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: February 20, 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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