



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

APPELLANT: Rita Kaplan  
DOCKET NO.: 22-00312.001-R-1  
PARCEL NO.: 16-32-412-027

The parties of record before the Property Tax Appeal Board are Rita Kaplan, 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:** \$75,909  
**IMPR.:** \$209,082  
**TOTAL:** \$284,991

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 2022 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 exterior construction with 3,912 square feet of living area. The dwelling was built in 1996. Features of the home include a basement with finished area, central air conditioning, one fireplace, 5.5 bathrooms, and a 782 square foot garage.<sup>1</sup> The parties did not disclose the lot size for the subject. The property is located in Deerfield, West Deerfield 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 located in the same assessment

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<sup>1</sup> The Board finds the best description of the subject property was found in the Multiple Listing Service (MLS) datasheet submitted by the board of review which revealed features of the subject not disclosed nor refuted by the appellant in rebuttal. Further, the MLS datasheet described the dimensions of the subject's site to be 100 feet x 120 feet for a total land area of 12,000 square feet of land area.

neighborhood code as the subject property and within 0.17 of a mile from the subject. The appellant did not report parcel sizes for the three comparables. The comparables are improved with 2-story dwellings of brick and wood siding exterior construction ranging in size from 3,634 to 4,554 square feet of living area. The homes were built from 1995 to 1998. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace, 3.5 or 4.5 bathrooms, and a garage ranging in size from 692 to 803 square feet of building area. The properties sold from August 2020 to October 2021 for prices ranging from \$755,000 to \$830,000 or from \$174.73 to \$211.89 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$237,643 which reflects a market value of \$713,000 or \$182.26 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 \$284,991. The subject's assessment reflects a market value of \$855,059 or \$218.57 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review provided a copy of a Multiple Listing Service datasheet listing the subject for sale in April 2022 for a price of \$1,189,000 or \$303.94 per square foot of living area. The listing revealed that the subject had finished basement area and 5.5 bathrooms that were not disclosed by either party nor was contained in the property record card presented by the board of review.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within 0.85 of a mile from the subject. One comparable is located in the same assessment neighborhood code as the subject property. Comparable #3 was reported to have a site with 14,400 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,030 to 4,253 square feet of living area. The homes were built from 1991 to 1999. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace, 3.5 bathrooms, and a garage ranging in size from 671 to 792 square feet of building area. The properties sold in either April 2022 or August 2022 for prices of either \$1,025,000 to \$1,100,000 or from \$241.01 to \$363.04 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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 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

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record. The Board also gives less weight to board of review comparable #2 which is a considerably smaller home than the subject.

The Board finds the best evidence of market value to be the parties' three remaining comparables which sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and some features. The three properties sold from October 2021 to August 2022 for prices ranging from \$755,000 to \$1,100,000 or from \$174.73 to \$289.25 per square foot of living area, land included. The subject's assessment reflects a market value of \$855,059 or \$218.57 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering the appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

Further, the subject's estimated market value based on its assessment is well supported in light of the MLS listing presented by the board of review which disclosed the subject was being listed for sale with an asking price of \$1,189,000, which was approximately three months after its January 1, 2022 assessment date under appeal.

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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