



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

APPELLANT: RU & GU TRUSTEES  
DOCKET NO.: 22-00351.001-R-1  
PARCEL NO.: 13-27-100-015

The parties of record before the Property Tax Appeal Board are RU & GU TRUSTEES, 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:** \$94,203  
**IMPR.:** \$155,325  
**TOTAL:** \$249,528

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 two-story single-family dwelling of brick and frame exterior construction with 4,186 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988. Features of the home include a full walkout-style basement with finished area, central air conditioning, two fireplaces and an 840 square foot garage. Additionally the subject has a barn and a shed. The property has a 215,622 square foot or 4.95-acre site and is located in Barrington, Cuba Township, Lake County.

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<sup>1</sup> The parties differed somewhat on dwelling size of the subject. The Board finds the best indication of dwelling size was set forth on the subject's property record card provided by the board of review which was not refuted by the appellant, although the assessor also acknowledged that "characteristics have been corrected" after review of the property.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant purported to provide information on four comparable sales, however, appellant's comparable #1 appears to be a 413 square foot vacant side yard associated with the subject property, but which parcel number is not part of this appeal. Considering the foregoing, the Property Tax Appeal Board will analyze only appellant's comparable sales #2, #3 and #4 consisting of improved parcels.

The comparables are located from 1.61 to 1.7 miles from the subject property and consist of parcels ranging in size from .683 to 1.87-acres of land area. Each is improved with a two-story dwelling of frame or brick and frame exterior construction. The homes were built from 1950 to 1996 with the oldest home having a reported effective age of 1984. The dwellings range in size from 4,457 to 5,267 square feet of living area with a basement with finished area, two of which are walkout-style. Features include central air conditioning, two to four fireplaces and one or two garages ranging in size from 7220 to 1,256 square feet of building area. The comparables sold from February 2020 to May 2022 for prices ranging from \$575,000 to \$799,000 or from \$116.56 to \$151.70 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$210,793 which, when applying the statutory level of assessment of 33.33%, results in a market value of \$632,442 or \$151.09 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$249,528. The subject's assessment reflects a market value of \$748,659 or \$178.85 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal, the board of review through the township assessor submitted a copy of the subject's Multiple Listing Service (MLS) data sheet along with multiple color pages of exterior and interior photographs. The data sheet depicts that the subject property was listed on the market on June 2, 2020 and sold in 16 days with an original list price of \$735,000. The property closed on July 30, 2020 for \$734,000. Given the subject's sale price as the best indication of value, the township assessor contended the assessment was correct given the township equalization factors for 2021 and 2022 as depicted in the assessor's memorandum ( $734,000 \times 1.0031 = 736,275$   $\times 1.0173 = 749,013$ ) where the assessor contends the subject and additional parcel have a combined estimated market value of \$749,010.

In support of its contention of the correct assessment, the board of review also purported to provide information on four comparable sales, however, board of review's comparable #1 also appears to be a 413 square foot vacant side yard associated with the subject property. As this secondary parcel is not part of this appeal, the Property Tax Appeal Board will only consider board of review comparable sales #2, #3 and #4 consisting of improved parcels.

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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.

The comparables are located from .29 of a mile to 1.79 miles from the subject property and consist of parcels ranging in size from 2.475 to 4.803-acres of land area. Each is improved with a two-story dwelling of frame or brick exterior construction. The homes were built from 1988 to 1992 and range in size from 3,121 to 4,614 square feet of living area. Comparable #2 has both a finished lower level and a basement with finished area. The other comparables each have a basement with finished area, one of which is a walkout-style. Features include central air conditioning, one to four fireplaces and a garage or garages ranging in size from 686 to 896 square feet of building area, as comparable #1 has two garages. Comparable #1 has an inground swimming pool and a tennis court. Comparable #2 has a gazebo. The comparables sold in May and August 2021 for prices ranging from \$670,000 to \$1,100,000 or from \$171.00 to \$259.13 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted a total of six improved parcels for consideration by the Property Tax Appeal Board and in support of their respective positions. The Board has given reduced weight to appellant's comparable #4 and board of review comparable #2 due to significant differences in dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparable #2 which has both an inground swimming pool and a tennis court, neither of which are features of the subject.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sale #4 which present varying degrees of similarity to the subject, although none of these properties have a barn and a shed like the subject and each these best comparables lacks the large 4.95-acreage of the subject. These most similar comparables sold for prices ranging from \$575,000 to \$789,000 or from \$116.56 to \$171.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$748,659 or \$178.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall market value basis and slightly higher than the range on a per-square-foot basis which appears to be well-supported by the subject's recent sale price of \$734,000 in July 2020.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences when compared to the subject, 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: March 26, 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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