



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

APPELLANT: Bernard O'Hagan  
DOCKET NO.: 22-00357.001-R-1  
PARCEL NO.: 16-15-110-017

The parties of record before the Property Tax Appeal Board are Bernard O'Hagan, 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:** \$66,282  
**IMPR.:** \$94,827  
**TOTAL:** \$161,109

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 tri-level dwelling of wood siding and brick exterior construction with 1,676 square feet of above ground living area. The dwelling was constructed in 1956 and has an effective age of 1959. Features of the home include a lower level with finished area, a basement,<sup>1</sup> central air conditioning and one fireplace. The property has a 20,920 square foot site and is located in Highland Park, 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 located in the same neighborhood code as the subject. The appellant submitted a map and reported the comparables are located

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card submitted by the board of review that included a schematic diagram showing the subject has a lower level with finished area and a basement, which was also disclosed in the appellant's grid analysis.

within 0.21 of a mile from the subject property. The properties have sites that range in size from 14,220 to 23,330 square feet of land area and are improved with tri-level dwellings of brick and wood siding exterior construction ranging in size from 1,537 to 2,380 square feet of above ground living area. The dwellings were built in 1954 or 1963 with comparable #2 having an effective age 1973. Each comparable has a lower level with finished area, a basement, central air conditioning and a garage ranging in size from 368 to 675 square feet of building area. Two comparables each have one fireplace. The properties sold from April 2020 to March 2021 for prices ranging from \$275,000 to \$478,500 or from \$163.87 to \$242.52 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$99,947 which reflects a market value of \$299,871 or \$178.92 per square foot of above ground 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 \$161,109. The subject's assessment reflects a market value of \$483,375 or \$288.41 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and are located within 0.69 of a mile from the subject. The properties have sites that range in size from 11,750 to 21,950 square feet of land area and are improved with tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 1,334 to 1,777 square feet of above ground living area. The dwellings were built from 1954 to 1957 with comparables 1, #2 and #4 having effective ages ranging from 1974 to 1977. The comparables each have a lower level with finished area, and comparable #3 having a basement with finished area. Each comparable has central air conditioning, two comparables have either one or two fireplaces, and two comparables have a garage with either 368 or 598 square feet of building area. The properties sold from May to December 2021 for prices ranging from \$476,900 to \$587,000 or from \$310.39 to \$362.07 per square foot of above ground living area, including land. Based on this evidence, 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.

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<sup>2</sup> Property Tax Appeal Board 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 record contains a total of seven suggested comparable sales for the Board's consideration, of which 5 of the comparables have a garage, which is not a feature of the subject property. The Board gives less weight to the appellant's comparables #2 and #3 that sold in 2020 less proximate in time to the January 1, 2020 assessment date at issue than other comparables in the record and the appellant's comparable #2 is also significantly larger in dwelling size to the subject. The Board also gives less weight to the board of review comparables #1, #2 and #4 that lack a basement, which is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #3 that sold proximate in time to the assessment date at issue and are similar to the subject in location, design, age, and have a basement and a lower level with finished area, like the subject. However, each comparable has a garage, unlike the subject suggesting a downward adjustment for this feature would be required to make them more equivalent to the subject. These two comparables sold in March 2021 and May 2021 of \$532,670 and \$587,000 or for \$242.52 and \$330.33 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$483,375 or \$288.41 per square foot of above ground living area, including land, which falls below the two best comparable sales in the record on an overall basis and is bracketed by these comparables on a per-square-foot basis. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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: 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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