



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

APPELLANT: Robert Graziano  
DOCKET NO.: 22-00358.001-R-1  
PARCEL NO.: 16-04-100-020

The parties of record before the Property Tax Appeal Board are Robert Graziano, 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:** \$161,645  
**IMPR.:** \$113,328  
**TOTAL:** \$274,973

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 stucco exterior construction with 2,660 square feet of living area. The dwelling was constructed in 1920 with an effective age of 1943. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 552 square foot garage, and an inground swimming pool. The property has a 32,400 square foot site and is located in Lake Forest, Moraine 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 that are located within 0.48 of a mile from the subject. The comparables have sites ranging in size from 7,500 to 49,920 square feet of land area that are improved with 2-story dwellings of brick and wood siding, stucco or wood siding exterior construction containing from 2,242 to 3,602 square feet of living area. The homes were built from 1927 to 1978 with comparables #2 through #5 having reported effective

ages ranging from 1961 to 2000. The comparables each have a basement with four comparables having finished area. Four comparables each have central air conditioning, and each comparable has one or two fireplaces and a garage ranging in size from 200 to 528 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from March 2020 to August 2021 for prices ranging from \$637,500 to \$920,000 or from \$255.41 to \$293.01 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$249,430 which reflects a market value of \$748,365 or \$281.34 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The appellant also submitted a copy of the Lake County Board of Review final decision for tax year 2022 disclosing the subject has a total assessment of \$274,973<sup>1</sup> The subject's assessment reflects a market value of \$825,002 or \$310.15 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 submitted its "Board of Review Notes on Appeal" with information on three comparable sales that are located within 0.45 of a mile from the subject. The comparables have sites ranging in size from 7,880 to 8,930 square feet of land area that are improved with improved with 2-story dwellings of vinyl siding or wood siding exterior construction containing from 1,941 to 2,392 square feet of living area. The homes were built from 1932 to 1951 with reported effective ages ranging from 1954 to 1980. The comparables each have a basement with two comparables having finished area. Two comparables each have central air conditioning, and each comparable has one or two fireplaces and a garage ranging in size from 240 to 528 square feet of building area. The comparables sold in October 2020 or July 2021 for prices ranging from \$710,000 to \$865,000 or from \$346.91 to \$365.79 per square foot of 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.

The parties submitted a total of eight comparable sales for the Board's consideration, which are all newer in age/effective age to the subject and seven of the comparables lack an inground swimming pool, unlike the subject. Nonetheless, the Board gives less weight to the appellant's comparable sales and the board of review comparable #3 due to differences from the subject in

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<sup>1</sup> The parties differ regarding the assessment of the subject property. The Board finds the best source for the subject's total assessment is the Lake County Board of Review Final Decision submitted by the appellant.

<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.

age/effective age, dwelling size, foundation type, and/or having a more remote 2020 sale date that occurred less proximate in time to the January 1, 2022 assessment date at issue, than other sales in the record.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #2 which sold proximate in time to the subject's assessment date at issue and are overall similar to the subject in dwelling size, age/effective age, and foundation type. However, these two comparables also lack a basement finish and/or an inground swimming pool, unlike the subject, suggesting upward adjustments for these features would be appropriate to make them more equivalent to the subject. These two comparables each sold in July 2021 for prices of \$796,500 and \$865,000 or \$346.91 and \$361.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$825,002 or \$310.15 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis but below these comparables on a price per square foot basis. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds that a reduction in the subject's estimated market value as reflected by its 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: 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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