



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

APPELLANT: Andrew Rukavina  
DOCKET NO.: 22-00380.001-R-1  
PARCEL NO.: 10-21-202-034

The parties of record before the Property Tax Appeal Board are Andrew Rukavina, 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:** \$60,272  
**IMPR.:** \$160,783  
**TOTAL:** \$221,055

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 is improved with a two-story owner-occupied dwelling of brick exterior construction containing 4,319 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement partially finished with an 1,831 square foot recreation room, central air conditioning, four fireplaces, seven full bathrooms, two half-bathrooms, and an attached garage with 898 square feet of building area. The property has a 22,360 square foot site located in Mundelein, Fremont 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 improved with two-story dwellings of brick, wood siding, or stucco exterior construction that range in size from 3,453 to 4,121 square feet of living area. The homes were built from 1994 to 2001. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces, three or four full

bathrooms, one or two half-bathrooms, and an attached garage ranging in size from 668 to 864 square feet of building area. The comparables have sites ranging in size from 14,370 to 20,470 square feet of land area. These properties are located in the subject's neighborhood from approximately .20 to .65 of a mile from the subject property. The sales occurred from December 2019 to March 2021 for prices ranging from \$480,000 to \$605,000 or from \$116.48 to \$149.15 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$202,685.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,055. The subject's assessment reflects a market value of \$663,231 or \$153.56 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup> The board of review also indicated that 2019 was the first year of the general assessment cycle for the subject property and a township equalization factor of 1.0363 was applied for the 2022 tax year.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of Dryvit, Dryvit and brick, stucco and brick, or a combination of wood siding and brick exterior construction that range in size from 3,574 to 4,988 square feet of living area. The homes were constructed from 1996 to 2002. Each comparable has a full basement with finished area and one being a walk-out design, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 688 to 862 square feet of building area. The comparables have three to five full bathrooms and one or two half-bathrooms. Comparable #3 has an inground swimming pool. The comparables have sites ranging in size from 14,370 to 25,600 square feet of land area. The comparables are located in the same neighborhood as the subject and from approximately .08 to .40 of a mile from the subject property. The sales occurred from June 2021 to August 2022 for prices ranging from \$690,000 to \$885,000 or from \$154.03 to \$230.42 per square foot of living area, including land.

### **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.<sup>2</sup>

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

<sup>2</sup> Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Adm.Code §1910.90(i)), the Board takes notice that the subject property is an owner occupied dwelling that was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-07819.001-R-1 in which the Board issued a decision reducing the subject's assessment to \$214,397 based on an agreement of the parties. The Board also takes notice that for the 2020 and 2021 tax years Fremont Township had equalization factors of 1.034 and 1.0283, respectively. Neither party raised the issue of the applicability of the so-called "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and section 1910.50(i) of the rules of the Property Tax Appeal Board (86 Ill.Adm.Code §1910.50(i)) for the proposition that if the Property Tax Appeal Board issues a decision reducing the assessment of an owner occupied dwelling that assessment is to continue for the remainder of the general assessment period, subject to equalization, unless the decision of the Board is reversed upon review or the property is

The record contains ten sales submitted by the parties to support their respective positions. The Board gives little weight to appellant's comparable sales #2 through #5 as these properties sold in 2019 and 2020, not as proximate in time to the assessment date at issue as the best sales in this record. The six remaining sales have varying degrees of similarity in terms of dwelling size and features. These properties sold from March 2021 to August 2022 for prices ranging from \$605,000 to \$885,000 or from \$147.20 to \$230.42 per square foot of living area, including land. Appellant's comparable sale #1 and board of review comparable sale #4 are most similar to the subject dwelling in size and sold for prices of \$605,000 and \$695,000 or for \$147.20 and \$154.03 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$663,231 or \$153.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and bracketed by the two sales most similar to the subject dwelling in size. Based on this evidence the Board finds the assessment of the subject property is correct and a reduction in the subject's assessment is not justified.

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subsequently sold in an arm's length transaction establishing a different fair cash value. If one were to apply the "rollover" provisions by increasing the 2019 assessment as established by the Board by the 2020, 2021 and 2022 equalization factors, the resulting total assessment for the subject property would be \$236,235, which is greater than the subject's total assessment for the 2022 tax year of \$221,055.

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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