



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

APPELLANT: John Riordan  
DOCKET NO.: 22-00384.001-R-1  
PARCEL NO.: 10-16-402-025

The parties of record before the Property Tax Appeal Board are John Riordan, 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:** \$62,280  
**IMPR.:** \$152,213  
**TOTAL:** \$214,493

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 dwelling of brick exterior construction with 4,228 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 670 square foot garage. The property has an approximately 24,830 square foot site and is 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 that have the same assessment neighborhood code as the subject and are located within 0.70 of a mile from the subject. The parcels range in size from 14,370 to 21,990 square feet of land area. The comparables are improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,473 to 4,121 square feet of living area. The dwellings were

built from 1994 to 2001. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 668 to 864 square feet of building area. The comparables sold from May 2020 to March 2021 for prices ranging from \$285,900 to \$605,000 or from \$71.92 to \$147.20 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$185,732, which would reflect a market value of \$557,252 or \$131.80 per square foot of living area, including land, when using 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 \$214,493. The subject's assessment reflects a market value of \$643,543 or \$152.21 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within 0.69 of a mile from the subject. Comparable #4 is the same property as the appellant's comparable #4. The parcels range in size from 16,670 to 25,600 square feet of land area. The board of review reported the comparables are improved with one-story<sup>2</sup> or two-story dwellings of brick, Dryvit and brick, or stucco and brick exterior construction ranging in size from 3,754 to 4,512 square feet of living area. The dwellings were built from 1997 to 2007. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 661 to 1,030 square feet of building area. The comparables sold from January 2021 to August 2022 for prices ranging from \$605,000 to \$865,000 or from \$147.20 to \$230.42 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 record contains a total of nine comparable sales for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #3 and #5 due to their sale dates occurring in 2020, less proximate in time to the lien date at issue than the other sales in the record. Additionally, the appellant's comparable

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<sup>1</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.

<sup>2</sup> The board of review reported comparable #2 is a one-story home but also reported above ground living area that is greater than the ground floor living area, suggesting this home has second floor living area.

#3 is smaller in dwelling size, when compared to the subject and the appellant's comparable #5 appears to be an outlier due to its considerably lower sale price and per square foot sale price relative to the other comparable sales in the record. The Board has given reduced weight to board of review comparables #1 and #3, which differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #4/board of review comparable #4, along with board of review comparables #2 and #5, which sold more proximate in time to the January 1, 2022 assessment date and are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from January to April 2021 for prices ranging from \$605,000 to \$775,000 or from \$147.20 to \$186.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$643,543 or \$152.21 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables 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: 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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