



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

APPELLANT: Kim Rihman  
DOCKET NO.: 22-01921.001-R-1  
PARCEL NO.: 11-14-102-009

The parties of record before the Property Tax Appeal Board are Kim Rihman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$59,698  
**IMPR.:** \$211,759  
**TOTAL:** \$271,457

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 two dwellings.<sup>1</sup> Dwelling #1 is a two-story home of wood siding exterior construction with 3,332 square feet of living area and Dwelling #2 is a two-story home of wood siding exterior construction with 3,516 square feet of living area located on a single parcel. Dwelling #1 was constructed in 1950 and features a basement, central air conditioning, two fireplaces and a 696 square foot detached garage. Dwelling #2 was built in 1997 and features a slab foundation, central air conditioning and two attached garages containing a total of 1,404 square feet of building area. The property has a 100,093 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

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<sup>1</sup> The Board finds the best evidence of the description of the subject property is found in the property record card provided by the board of review. The property record card depicts the subject property consisting of two separate dwellings and includes a schematic diagram, measurements and descriptions of each dwelling, which was unrefuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .89 of a mile of the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,865 to 3,161 square feet of living area. The homes were built in 1989 or 1996. Each dwelling has central air conditioning, a fireplace, an unfinished basement, and a garage ranging in size from 666 to 726 square feet of building area. Comparable #2 has an inground swimming pool. The parcels range in size from 20,391 to 93,736 square feet of land area. The comparables sold from January to June 2021 for prices ranging from \$410,000 to \$569,900 or from \$143.01 to \$182.55 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$215,448, for an estimated market value of \$646,409 or \$94.39 per square foot of living area, including land, when applying the statutory level of assessment of 33.33% and using a combined 6,848 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$271,457. The subject's assessment reflects a market value of \$814,452 or \$118.93 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 within 2.18 miles of the subject, one of which is in the subject's assessment neighborhood.<sup>3</sup> The comparables consist of two-story or part one-story and part two-story<sup>4</sup> dwellings of brick or brick and frame exterior construction ranging in size from 5,238 to 5,961 square feet of living area. The dwellings were built from 1958 to 1998, with comparables #1 and #2 having effective ages of 1983 and 2000, respectively. Each dwelling has central air conditioning, two or three fireplaces, an unfinished basement, and one or two garages ranging in size from 652 to 1,296 square feet of building area. Comparables #1 and #3 have inground swimming pools, comparable #2 has a hot tub, comparable #3 has a tennis court, and comparable #4 has a barn. The parcels range in size from 40,291 to 200,507 square feet of land area. The comparables sold from July 2020 to July 2021 for prices ranging from \$900,000 to \$1,000,000 or from \$154.34 to \$188.01 per square foot of living area, including land. The board of review also noted that the appellant's grid does not include the subject's second dwelling and that two of the appellant's comparables are in a tract-built neighborhood. 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

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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 §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>3</sup> Very limited descriptive information and no sale data were provided for comparable #5, therefore this comparable will not be further analyzed on this record.

<sup>4</sup> Although the board of review's grid describes comparable #2 as a one-story dwelling, the grid reports first floor and second floor living area, indicating that this property is a part two-story dwelling.

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, which differ from the subject in dwelling size. The Board also gives reduced weight to board of review comparables #1 and #3, which sold less proximate to the January 1, 2022 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #4, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject. These most similar comparables sold for prices of \$900,000 and \$950,000 or for \$161.81 and \$181.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$814,452 or \$118.93 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this evidence 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

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