



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

APPELLANT: Daniel Rusnac  
DOCKET NO.: 23-00548.001-R-1  
PARCEL NO.: 02-21-413-095

The parties of record before the Property Tax Appeal Board are Daniel Rusnac, 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:** \$15,495  
**IMPR.:** \$97,023  
**TOTAL:** \$112,518

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matter**

This appeal was filed on January 22, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #4 through #12 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #2 and #3 in the additional grid are duplicates of the Sec. V data].

**Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction with 2,598 square feet of living area. The home was built in 2002 and is approximately 21 years old. Features include an unfinished basement, central air conditioning, a fireplace and a 462 square

foot garage. The property has an 11,761 square foot site and is located in Lake Villa, Antioch Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The properties are each located in the same neighborhood code as the subject and within .17 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction that are 23 or 24 years old. The comparables range in size from 2,496 to 2,971 square feet of living area. Features include an unfinished basement, central air conditioning and either a 462 or 483 square foot garage. Comparable #2 has a fireplace. The comparables have improvement assessments ranging from \$85,164 to \$103,117 or from \$34.12 to \$34.71 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$90,293 or \$34.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,518. The subject property has an improvement assessment of \$97,023 or \$37.35 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the Antioch Township Assessor Lee D. Perry submitted a memorandum, property record card and information on eight equity comparables.

In rebuttal, the assessor's memorandum contends that appellant's comparables #1 and #2 are each larger than the subject and comparables #1 and #3 each lack a fireplace.

The eight board of review equity comparables are each located in the same neighborhood code as the subject and within .23 of a mile from the subject. The comparables consist of two-story townhomes of frame exterior construction that range in age from 20 to 23 years old. The comparables range in size from 2,410 to 2,784 square feet of living area. Features include an unfinished basement, central air conditioning and a garage ranging in size from 400 to 766 square feet of building area. Six comparables each have a fireplace. The comparables have improvement assessments ranging from \$89,178 to \$102,378 or from \$36.05 to \$38.76 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject

property. 86 Ill.Admin.Code §1910.65(b). 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 eleven equity comparables to support their respective positions before the Property Tax Appeal Board. Each of the comparables present varying degrees of similarity to the subject dwelling in age, dwelling size, basement size, garage size and fireplace amenity when compared to the subject which necessitate adjustments for differences. The eleven comparables have improvement assessments ranging from \$85,164 to \$103,117 or from \$34.12 to \$38.76 per square foot of living area. The subject's improvement assessment of \$97,023 or \$37.35 per square foot of living area falls within the range established by the comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: \_\_\_\_\_

August 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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