



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

APPELLANT: Paul Pollowy
DOCKET NO.: 24-00574.001-R-1
PARCEL NO.: 10-22-405-007

The parties of record before the Property Tax Appeal Board are Paul Pollowy, 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: \$41,593
IMPR.: \$111,954
TOTAL: \$153,547

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 2024 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 vinyl siding exterior construction with 2,011 square feet of living area. The dwelling was constructed in 2014 and is approximately 10 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 494 square foot garage.¹ The property has an approximately 7,701 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 properties that are located within .49 of a mile from the subject property. The comparables have sites that range in size from 6,500 to 10,910 square feet of land area. The comparables are improved with one-story dwellings of

¹ The appellant disclosed the subject has a 494 square foot garage, which was also depicted in the subject's property record card provided by the board of review.

vinyl siding exterior construction ranging in size from 1,911 to 2,795 square feet of living area. The dwellings were built from 2007 to 2011. Two comparables each have a full basement, one of which is a walk-out and three comparables each have a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 480 to 660 square feet of building area. Comparable #3 has a fireplace. The comparables sold from February 2023 to May 2024 for prices ranging from \$350,000 to \$615,000 or from \$183.15 to \$220.67 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$138,852, which would reflect a market value of \$416,598 or \$207.16 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 \$153,547. The subject's assessment reflects a market value of \$460,687 or \$229.08 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within .45 of a mile from the subject property. The comparables have sites that range in size from 7,183 to 8,742 square feet of land area. The comparables are improved with one-story dwellings of vinyl siding exterior construction ranging in size from 1,892 to 2,236 square feet of living area. The dwellings are from 11 to 17 years old. None of the comparables have a basement. Each comparable has central air conditioning. No data was provided by the board of review regarding garages, if any, for the comparables. The comparables sold from May 2023 to April 2024 for prices ranging from \$470,000 to \$530,000 or from \$236.81 to \$261.63 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 nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #4 due to their larger dwelling sizes and/or their dissimilar basement foundations when compared to the subject.

The Board finds the appellant's comparable #5, along with the four comparables submitted by the board of review are most similar to the subject dwelling in size. However, the Board finds

² 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

these five comparables are one-story dwellings when compared to the subject's two-story design and each dwelling is inferior to the subject in age. Additionally, the comparables have varying degrees of similarity when compared to the subject in site size and garage size, if any. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from May 2023 to May 2024 for prices ranging from \$350,000 to \$530,000 or from \$183.15 to \$261.63 living area, including land. The subject's assessment reflects a market value of \$460,687 or \$229.08 per square foot of living area, including land, which falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from 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: _____

September 16, 2025



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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