



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

APPELLANT: Randall Cook
DOCKET NO.: 24-00619.001-R-1
PARCEL NO.: 10-24-109-001

The parties of record before the Property Tax Appeal Board are Randall Cook, 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: \$53,665
IMPR.: \$204,572
TOTAL: \$258,237

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 part 1-story and part 2-story dwelling¹ of wood siding exterior construction with 2,880 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 945 square foot garage. The property has an approximately 19,953 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 three comparable sales located within 0.50 of a mile from the

¹ Although both parties reported the subject is a 1-story home, the Board finds the best evidence of design is found in the property record card submitted by the board of review, which includes a sketch of the subject home depicting second floor living area.

subject. The parcels range in size from 9,910 to 19,200 square feet of land area and are improved with 1-story or 1.5-story homes of brick or wood siding exterior construction. The homes range in size from 1,986 to 3,033 square feet of living area and were built from 1976 to 2006. Each home has a basement or lower level, two of which are walkouts, central air conditioning, and a garage ranging in size from 189 to 520 square feet of building area. Two homes each have one or two fireplaces. The comparables sold from September 2022 to July 2023 for prices ranging from \$375,000 to \$760,000 or from \$140.13 to \$267.32 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,237. The subject's assessment reflects a market value of \$774,788 or \$269.02 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 three comparable sales located within 0.38 of a mile from the subject. Comparable #1 is the same sale as the appellant's comparable #2. The parcels range in size from 15,730 to 24,620 square feet of land area and are improved with 1-story or 1.5-story homes of brick, vinyl siding, or wood siding exterior construction. The homes range in size from 2,124 to 2,843 square feet of living area and range in age from 18 to 58 years old. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 484 to 525 square feet of building area. Two homes each have one or two fireplaces. The comparables sold in August and September 2022 for prices ranging from \$635,000 to \$760,000 or from \$267.32 to \$312.53 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparable #1 sold as a "fixer-upper" and the owner took an equity loan; the appellant's comparable #2 is the most similar comparable to the subject; and the appellant's comparable #3 is a split-level home adjacent to Route 45 and a rail line. The board of review asserted the subject is a newer home located on a lake. The board of review submitted a listing sheet for an additional property that is located on a lake near the subject. The board of review also presented the subject's property record card describing the subject as being in average condition. 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.

² Section 1910.50(c)(1) of the Board's procedural rules 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 2024.

As an initial matter, the Board gives less weight to the board of review's locational argument for the appellant's comparable #3, which was reported to be located near a rail line. Although the board of review described the locations of this comparable, the Board finds the board of review did not report, nor does the record include, any information regarding the subject's location with respect to a rail line.

The record contains a total of five comparable sales, with one common sale, and one listing for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which was reported to have condition issues unlike the subject that were not refuted by the appellant, and to the appellant's comparable #3 which is less similar to the subject in dwelling size than the other comparables in this record.

The Board also gives less weight to the listing presented by the board of review that was not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the listing sheet for the additional comparable property submitted by the board of review is given no weight.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #1 and the board of review's comparables #2 and #3, which sold proximate in time to the assessment date and are similar to the subject in location, site size, and most features, although two comparables are reported to be 1-story homes that are substantially smaller and older than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$635,000 to \$760,000 or from \$267.32 to \$312.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$774,788 or \$269.02 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as design, dwelling size, age, basement finish, and garage size, 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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