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

APPELLANT: Catherine Leahy
DOCKET NO.: 24-00622.001-R-1
PARCEL NO.: 10-24-205-065

The parties of record before the Property Tax Appeal Board are Catherine Leahy, 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:** | $68,778 |
| **IMPR.:** | $230,424 |
| **TOTAL:** | $299,202 |

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 1-story dwelling of wood siding exterior construction with 2,669 square feet of living area. The dwelling was constructed in 1963 and is approximately 61 years old with an effective age of 1980. Features of the home include a basement with finished area,[1] central air conditioning, two fireplaces, a 572 square foot garage, and an inground swimming pool. The property has an approximately 22,790 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 four comparable sales located within 0.27 of a mile from the subject. The parcels range in size from 14,660 to 23,000 square feet of land area and are

[1] The Board finds the best evidence of basement finish is found in the property record card presented by the board of review which was not refuted by the appellant.

improved with 1-story homes of brick, vinyl siding, or wood siding exterior construction ranging in size from 1,694 to 2,368 square feet of living area. The dwellings were built from 1955 to 1966. Each home has a basement or a lower level, one of which is a walkout, central air conditioning, a fireplace, and a garage ranging in size from 483 to 624 square feet of building area. The comparables sold from August 2021 to August 2023 for prices ranging from $355,000 to $701,000 or from $209.56 to $312.53 per square foot of living area, including land.[2] 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 $299,202. The subject's assessment reflects a market value of $897,696 or $336.34 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[3]

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.39 of a mile from the subject. Comparable #3 is the same sale as the appellant's comparable #2. The parcels range in size from 13,930 to 20,720 square feet of land area and are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,776 to 2,220 square feet of living area. The dwellings range in age from 39 to 64 years old. The board of review reported each home has a basement with finished area, central air conditioning, and one or two fireplaces. The board of review did not report any comparables have a garage. The comparables sold from January to November 2023 for prices ranging from $650,000 to $757,500 or from $292.79 to $426.52 per square foot of living area, including land.

The board of review also reported the subject sold in December 2022 for a price of $915,000 or $342.82 per square foot of living area, including land.

The board of review submitted a brief from contending that the appellant's comparable #3 is a split-level home not a 1-story home and the appellant's comparable #4 has an incorrect assessment neighborhood code and is not on a lake as depicted on a map presented by the board of review. The board of review explained the subject has been renovated and has a newer effective age and previously sold by owner after being advertised with a sign in the yard for 2 weeks. 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

[2] The Board finds the reported sale price is a typo as the board of review reported this sale occurred for a price of $650,000.

[3] 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.

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 six comparable sales, with one common sale, and a December 2022 sale of the subject for the Board’s consideration. The Board finds the best evidence of market value to be the subject’s December 2022 sale for a price of $915,000. The board of review reported the subject was advertised for sale with a sign in the yard for 2 weeks. The Board finds the appellant did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board gave less weight to the comparables presented by the parties, which differ substantially from the subject in design, dwelling size, and/or effective age and lack an inground swimming pool that is a feature of the subject.

The subject's assessment reflects a market value of $897,696 or $336.34 per square foot of living area, land included, which falls below its December 2022 sale price of $915,000. Based on this record, 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:

C E R T I F I C A T I O N

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

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