



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

APPELLANT: Neil Koplitz
DOCKET NO.: 24-00630.001-R-1
PARCEL NO.: 10-33-104-028

The parties of record before the Property Tax Appeal Board are Neil Koplitz, 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: \$36,197
IMPR.: \$225,416
TOTAL: \$261,613

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 2-story dwelling of brick exterior construction with 4,238 square feet of living area. The dwelling was constructed in 2005 and is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 741 square foot garage. The property has an approximately 25,992 square foot site and is located in Hawthorn Woods, 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 sales located within 0.67 of a mile from the subject property. The comparables have sites that range in size from 15,750 to 28,900 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,684 to 5,247 square feet of living area. The dwellings were built in 2005 or 2007. Each comparable has a basement, two of which have finished area. Each

dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 517 to 726 square feet of building area. The properties sold from January 2022 to May 2025 for prices ranging from \$535,000 to \$900,000 or from \$145.22 to \$179.02 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$224,874 which reflects a market value of \$674,689 or \$159.20 per square foot of living area, land included, when applying 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 \$261,613. The subject's assessment reflects a market value of \$784,917 or \$185.21 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.42 of a mile from the subject property. The comparables have sites that range in size from 20,403 to 28,318 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 3,876 to 4,310 square feet of living area. The homes range in age from 17 to 19 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 662 to 961 square feet of building area. Comparable #4 has an inground swimming pool and a hot tub. The properties sold from June 2023 to July 2024 for prices ranging from \$775,000 to \$899,000 or from \$187.11 to \$209.46 per square foot of living area, land included.

The board of review's grid analysis disclosed the subject property sold in September 2018 for a price of \$535,000 or \$126.24 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 and the board of review submitted information disclosing the subject property sold in 2018 for the Board's consideration. The Board gives little weight to the subject's 2018 sale price which occurred more than five years prior to the assessment date at issue in this appeal.

¹ 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.

The Board gives less weight to appellant comparables #1, #2, #3 and #5 which sold in 2022 or 2025, less proximate to the January 1, 2024 assessment date than other properties in the record. The Board gives less weight to appellant comparable #4 which has a substantially smaller site size, smaller dwelling size and smaller garage size when compared to the subject property. The Board also gives less weight to board of review comparable #4 which features an inground swimming pool and hot tub, unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which are more similar to the subject in location, age, design and dwelling size. However these properties have varying degrees of similarity to the subject in site size, finished basement area and garage size, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from June 2023 to July 2024 for prices of \$775,000 and \$899,000 or from \$187.11 to \$209.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$784,917 or \$185.21 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment a reduction in the subject's assessment is not warranted.

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: _____

October 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Neil Koplitz, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085