



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

APPELLANT: Robert Ritholz
DOCKET NO.: 24-00905.001-R-1
PARCEL NO.: 17-31-102-043

The parties of record before the Property Tax Appeal Board are Robert Ritholz, 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: \$243,260
IMPR.: \$180,500
TOTAL: \$423,760

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 brick exterior construction with 1,911 square feet of living area. The dwelling was constructed in 1947 and is 77 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 21,980 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located in the subject's assessment neighborhood and within .27 of a mile of the subject. The appellant reported that each comparable sold on January 1, 2025 for prices ranging from \$1,913,961 to \$3,277,633 or from \$595.96 to \$875.20 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$392,834, for an estimated market value of

\$1,178,620 or \$616.76 per square foot of living area, including land, 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 \$423,760. The subject's assessment reflects a market value of \$1,271,407 or \$665.31 per square foot of living area, land included, when applying 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 one comparable sale located in the subject's assessment neighborhood and .72 of a mile from the subject. The comparable is a 75-year-old one-story dwelling of brick exterior construction containing 2,594 square feet of living area. The comparable has central air conditioning, a fireplace, and a 30,025 square foot parcel. The comparable sold in February 2024 for a price of \$2,825,000 or \$1,089.05 per square foot of living area, including land. The board of review also submitted a memorandum in which it noted that the appellant had not submitted any comparable sales as part of the appeal, and provided assessment data for the appellant's comparables, which does not address the appellant's market value claim. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that, "in support of this equity appeal, the [board of review] comparables reflect significantly lower building assessed values per square foot than the subject property." The appellant argued therefore that the median assessment per square foot demonstrates a "clear equity concern."

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 a total of four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, which do not appear to be valid sales, as argued by the board of review and not refuted by the appellant in rebuttal. Further, the Board gives no consideration to the lack of assessment equity argument raised by the appellant in rebuttal. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board...." (35 ILCS 200/16-180). Similarly, Section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill. Admin. Code

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

1910.50(a)). Pursuant to these sections, the Board will not consider the assessment equity argument raised by appellant.

The Board finds the only evidence of market value in this record to be the board of review comparable sale, which sold proximate to the assessment date at issue and has varying degrees of similarity to the subject. This comparable sold in February 2024 for a price of \$2,825,000 or \$1,089.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,271,407 or \$665.31 per square foot of living area, including land, which is below the only comparable sale in this record. Based on this limited evidence and after considering adjustments to the comparable for differences when compared to 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: _____

December 23, 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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