



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

APPELLANT: Lawrence Benjamin  
DOCKET NO.: 24-00921.001-R-2  
PARCEL NO.: 16-04-100-004

The parties of record before the Property Tax Appeal Board are Lawrence Benjamin, 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:** \$399,002  
**IMPR.:** \$736,255  
**TOTAL:** \$1,135,257

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 two dwellings located on a single parcel.<sup>1</sup> Dwelling #1 is a 2-story home of wood siding exterior construction with 6,746 square feet of living area and Dwelling #2 is a two-story home of wood siding exterior construction with 2,568 square feet of living area. Dwelling #1 was constructed in 1930 and features a partial basement, central air conditioning, three fireplaces, an inground swimming pool, and a greenhouse. Dwelling #2 was built in 1931, has an effective age of 1950, and features a concrete slab foundation, central air conditioning, a fireplace, and an 875 square foot detached garage. The property has a 209,090 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

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<sup>1</sup> The Board finds the best description of the subject property is found in the evidence submitted by the board of review, which was unrefuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located in the subject's assessment neighborhood and within .41 of a mile of the subject. The comparables consist of 1.75-story, 2-story, or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 5,386 to 8,107 square feet of living area. The homes were built from 1925 to 2001. Each dwelling has central air conditioning, two to five fireplaces, a full or partial basement with two having finished area, and a garage or garages ranging in size from 704 to 1,063 square feet of building area. The parcels range in size from 50,530 to 108,030 square feet of land area. The comparables sold from August 2022 to June 2023 for prices ranging from \$2,000,000 to \$3,966,388 or from \$367.92 to \$510.58 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$964,317, for an estimated market value of \$2,893,240 or \$310.63 per square foot of living area, including land, when applying the statutory level of assessment of 33.33% and using a combined 9,314 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,135,257. The subject's assessment reflects a market value of \$3,406,112 or \$365.70 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

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 .16 of a mile from the subject. The comparable is a 97-year-old 1.75-story dwelling of brick exterior construction containing 4,620 square feet of living area. The dwelling has central air conditioning, five fireplaces, a full basement, and a 165,530 square foot parcel. The comparable sold in September 2023 for a price of \$2,825,000 or \$611.47 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 a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables 4 and #5, which sold less proximate to the January 1, 2024 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the parties' remaining comparables, which sold proximate to the assessment date at issue and have varying degrees of similarity to

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<sup>2</sup> 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.

the subject in age, dwelling size, and features. These most similar comparables sold for prices ranging from \$2,000,000 to \$2,900,000 or from \$367.92 to \$611.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,406,112 or \$365.70 per square foot of living area, including land, which is above the range established by the best comparable sales in this record overall and below the range on a per-square-foot basis. The Board finds the subject's higher assessment logical given the subject's second dwelling, inground swimming pool, and greenhouse, features each of the comparables lack. Based on this evidence and after considering adjustments to the best comparables 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

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

APPELLANT

LAWRENCE BENJAMIN, 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