FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kevin Klug
DOCKET NO.: 24-01037.001-R-1
PARCEL NO.: 16-06-403-007

The parties of record before the Property Tax Appeal Board are Kevin Klug, 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:	$120,740
IMPR.:	$135,034
TOTAL:	$255,774

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 wood siding exterior construction with 2,772 square feet of living area. The dwelling was built in 1987 and is approximately 37 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage with 506 square feet of building area. The property has an approximately 27,010 square foot site and is located in Lake Forest, West Deerfield 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 in the same assessment neighborhood code as the subject and within .16 of a mile from the subject property. The comparables have sites that range in size from 21,781 to 27,440 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick exterior construction ranging in size from 2,995 to 4,518 square feet of living area that that were built from 1977 to 1980. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 624 to 864 square feet of building area. The comparables sold from June 2021 to June 2024 for prices ranging from $760,000 to $840,000 or from $168.22 to $265.91 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 $255,774. The subject's assessment reflects a market value of $767,399 or $276.84 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 three comparable sales. Comparable #2 is the same property as appellant's comparable #1. The comparables are located in the same assessment neighborhood as the subject and within .16 of a mile from the subject property. The comparables have sites ranging in size from 21,780 to 42,253 square feet of land area. The comparables are improved with 1-story or 2-story dwellings of brick exterior construction ranging in size from 2,801 to 3,733 square feet of living area that range in age from 35 to 45 years old. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage with 576 or 864 square feet of building area. The comparables sold from June 2022 to November 2024 for prices ranging from $792,500 to $1,210,845 or from $264.61 to $432.29 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant pointed out differences between the board of review comparables and the subject in design/story height, dwelling size, finished basement size, bathroom count, fireplace count and exterior construction.

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 five comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's comparable sale #3 as well as board of review comparable #3 due to their remote sale dates occurring in 2021 and 2022, which are less proximate in time to the January 1, 2024, assessment date given other sales available in the record. The Board has given reduced weight to appellant's comparable #2 as well as board of review comparable #1 due to their larger dwelling sizes and/or

[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). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

larger site size when compared to the subject. Additionally, board of review comparables #1 and #3 are dissimilar in design when compared to the subject.

The Board finds on this limited record that the best evidence of market value is the common comparable sale. The Board finds this comparable sold more proximate to the January 1, 2024, assessment date and is most is overall more similar to the subject in location, dwelling size and design. However, the Board finds this comparable has a smaller site size, somewhat older dwelling age, lacks basement finished and has fewer number of fireplaces when compared to the subject, suggesting upward adjustments to make it more equivalent to the subject. This comparable sold in July of 2023 for a price of $792,500 or $264.61 per square foot of living area, including land. The subject's assessment reflects a market value of $767,399 or $276.84 per square foot of living area, including land, which is below the on an overall market value basis but greater on a per square foot basis, which appears to be logical given the subject’s superior site size, age and features. Based on this limited record and after considering adjustments to the best comparable sale for differences when compared to the subject, the Board finds 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:

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: 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

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