FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Busch
DOCKET NO.: 24-01250.001-R-1
PARCEL NO.: 16-31-109-005

The parties of record before the Property Tax Appeal Board are Mark Busch, 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:	$77,274
IMPR.:	$147,387
TOTAL:	$224,661

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 part 1-story and part 2-story dwelling[1] of wood siding exterior construction with 2,721 square feet of living area. The dwelling was constructed in 1996, is approximately 28 years old, and has an effective age of 2001 due to remodeling in 2012.[2] Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 528 square foot garage. The property is located in Riverwoods, West Deerfield Township, Lake County.[3]

---

[1] The Board finds the best evidence of the subject's design is found in its property record card presented by the board of review which includes a sketch with measurements of the subject home, and was not refuted by the appellant with any substantive evidence.
[2] Additional features regarding the subject not reported by the appellant are found in its property record card presented by the board of review.
[3] Neither party presented the site size of the subject.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on one comparable sale[4] located 0.06 of a mile from the subject. The appellant did not provide the site sizes of this property. This comparable is improved with a 1-story home with 2,819 square feet of living area that was built in 1995. The home features a basement, central air conditioning, a fireplace, and a 500 square foot garage. This property sold in July 2022 for a price of $700,000 or $248.32 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 $224,661. The subject's assessment reflects a market value of $674,050 or $247.72 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[5]

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within 0.25 of a mile from the subject. The board of review did not provide the site sizes of these comparables. The comparables are improved with 2-story homes with 2,708 or 2,942 square feet of living area that are 29 years old. Each home features a basement, central air conditioning, a fireplace, and a 374 or a 650 square foot garage. The comparables sold in May and August 2023 for prices of $619,000 and $787,500 or $210.40 and $290.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the subject is a 1-story home whereas the board of review's comparables are 2-story homes.

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 record contains a total of three comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable which sold in 2022, less proximate in time to the assessment date than the other sales in this record, and is a 1-story home unlike the subject.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in design, dwelling size, age, location, and some features, although these comparables lack finished

[4] The appellant presented three comparables in the grid analysis but reported sales data for only one comparable.
[5] 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.

basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of $619,000 and $787,500 or $210.40 and $290.81 per square foot of living area, including land. The subject's assessment reflects a market value of $674,050 or $247.72 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

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

AGENCY

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

APPELLANT

Mark Busch, 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