



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steve Rihacek  
DOCKET NO.: 24-01283.001-R-1  
PARCEL NO.: 01-14-402-040

The parties of record before the Property Tax Appeal Board are Steve Rihacek, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:

<b>LAND:</b>	\$13,321
<b>IMPR.:</b>	\$95,880
<b>TOTAL:</b>	\$109,201

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 20,020 square foot site improved with a 1-story dwelling of wood frame construction containing 1,608 square feet of living area and is approximately 31 years old. Features of the home include 3 bathrooms, a finished basement,<sup>1</sup> central air conditioning, and a garage containing 700 square feet of building area. The property is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three comparable sales located .85 of a mile from the subject property and none within the subject's neighborhood assessment code. The comparables have sites ranging in size from 5,689 to 11,408 square feet of land area that are

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<sup>1</sup> The appellant did not disclose the subject's finished basement, and the board of review reported that the subject dwelling has a partially finished basement which was not contested by the appellant via a rebuttal filing.

improved with 1-story dwellings of wood frame construction. The comparables range in size from 1,414 to 1,870 square feet of living area and either 60 or 65 years old. The comparables are described as each featuring 1 or 1½ bathrooms and a garage ranging in size from 300 to 572 square feet of building area. One comparable has central air conditioning, and two comparables each have 1 fireplace. The comparables sold from April 2023 to July 2024 for prices ranging from \$150,000 to \$238,000 or from \$97.72 to \$168.32 per square foot of living area, including land. Appellant's counsel also submitted a brief describing the similarities of the comparable properties to the subject. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$71,281 to reflect a market value of \$213,864 or \$133.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,201. The subject's assessment reflects a market value of \$327,636 or \$203.75 per square foot of living area, land included, when using 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 a grid analysis with information on five comparable sales located from .53 of a mile to 2.26 miles from the subject property with only one being within the subject's assessment neighborhood code. The comparables have parcels ranging in size from 6,582 to 39,945 square feet of land area. The sites are improved with 1-story dwellings of wood siding exteriors that range in size from 1,047 to 1,638 square feet of living area. The dwellings range in age from 18 to 50 years old. Each dwelling features 2, 2½, or 3½ baths, a finished basement, and a garage ranging in size from 484 to 625 square feet of building area. Four comparables have central air conditioning, and four dwellings each have 1 fireplace. The comparables sold from April 2023 to April 2024 for prices ranging from \$250,000 to \$369,900 or from \$196.39 to \$286.53 per square foot of living area, including land.

In response to the appellant's evidence, the board of review contended in a memorandum that appellant's comparable #1 was sold "as-is" and the home was not habitable at the time of the sale per Multiple Listing Service (MLS) sheet. As to comparable #2, the board of review argued that this was an estate sale with significantly dated interior and one-half of which is built on a concrete slab foundation with inadequate heating source in this area due to being converted from a garage to a living space. Based on this argument and evidence, the board of review requested the assessment be sustained.

### **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

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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 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.

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 eight comparable sales for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to appellant's comparable #1 which appears to be an outlier given its significantly lower sale price when compared to the remaining sales in the record which may be explained by the board of review's uncontested assertion that this dwelling was uninhabitable at the time of the sale. The Board also gave less weight to appellant's comparables #2 and #3, along with board of review comparable #3 based on their substantially differing ages relative to the subject dwelling. Finally, the Board gave less weight to board of review comparables #1 and #4 due to their significantly smaller dwelling sizes relative to the subject dwelling.

On this record, the Board finds the best evidence of market value to be board of review comparables #2 and #5 which are most similar in meaningful characteristics to the subject property such as dwelling size, age, central air conditioning/fireplace features, garage size, and finished basement feature. The Board is cognizant of the fact that these two comparable properties are located 1.5 miles or greater in distance from the subject. However, all but one of the properties in this record are located outside of the subject's assessment neighborhood code, and the record contains no substantive evidence of differing market values outside of the subject's assessment neighborhood code. On this limited record, the two best comparables sold in April and May 2023 for prices of \$350,000 and \$369,900 or for \$225.82 and \$223.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$327,636 or \$203.75 per square foot of living area, including land, which is lower than the two best comparable sales in this record both in terms of overall value and on a per square foot of living area basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject, and after applying adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, 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:

January 20, 2026



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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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