



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Cheregi
DOCKET NO.: 24-01431.001-R-1
PARCEL NO.: 11-03-201-014

The parties of record before the Property Tax Appeal Board are John Cheregi, 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:	\$76,606
IMPR.:	\$218,970
TOTAL:	\$295,576

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 brick and frame exterior construction with 4,001 square feet of living area. The dwelling was built in 1995. Features of the home include a basement, central air conditioning, two fireplaces and a garage with 739 square feet of building area. The property has an approximately 32,876 square foot site and is located in Waukegan, Libertyville 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 .13 of a mile from the subject property. The comparables have sites that range in size from 28,011 to 37,377 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,655 to 5,220 square feet of living area. The dwellings were built from 1996 to 2000. Each comparable has a basement, two with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 738 to 800 square feet of

building area. The comparables sold from June 2022 to February 2024 for prices ranging from \$680,000 to \$1,060,000 or from \$160.05 to \$203.07 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 \$295,576. The subject's assessment reflects a market value of \$886,817 or \$221.65 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. 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 29,988 to 33,067 square feet of land area. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 3,474 to 3,926 square feet of living area. The dwellings were built in 1994 or 1997. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 682 to 828 square feet of building area. The comparables sold from April 2022 to April 2024 for prices ranging from \$790,000 to \$900,000 or from \$227.40 to \$241.51 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant's counsel asserted board of review comparable #1 has a fully finished basement; comparable #2 is a fully remodeled home, fully finished basement and its 500 square feet smaller than the subject; and comparable #3 has a fully finished basement, is 525 square feet smaller and had \$11,000 in updates.

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 for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #2 as well as board of review comparable #2 due to their more remote sale dates occurring in 2022, which is 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 board of review comparable #3 due to its smaller dwelling size when compared to the subject.

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.

The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparable #1. The Board finds that these two comparables sold more proximate to the January 1, 2024, assessment date and are most similar to the subject in location, age, lot size, dwelling size, design, and some features. These two most similar comparables sold in February and April 2024 for prices of \$680,000 and \$900,000 or \$186.05 and \$229.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$886,817 or \$221.65 per square foot of living area, including land, is bracketed by the two best comparable sales in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record 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 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



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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