



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

APPELLANT: Mark Bischoff
DOCKET NO.: 24-01538.001-R-1
PARCEL NO.: 16-18-102-025

The parties of record before the Property Tax Appeal Board are Mark Bischoff, the appellant, by Andrew J. Rukavina, attorney-at-law 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: \$140,292
IMPR.: \$286,928
TOTAL: \$427,220

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 is improved with a one-story dwelling of brick exterior construction containing 4,146 square feet of living area. The dwelling was constructed in 1998 and is approximately 26 years old. Features of the property include a full basement with 2,544 square feet of building area, central air conditioning, three fireplaces, 5½ bathrooms, and an attached garage with 892 square feet of building area.¹ The property has a site with approximately 56,630 square feet of land area 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 improved with a 1-story, 1.75-story or a 2-story dwelling of brick exterior construction that range in size from 3,299 to 5,566 square

¹ Both parties described the subject dwelling as a one-story home with a full basement, however, the living area is significantly greater than the size of the full basement which indicates the home is a multi-level dwelling.

feet of living area. The dwellings were built from 1986 to 1994. Each comparable has a full or partial basement containing from 768 to 4,078 square feet of building area, central air conditioning, one to three fireplaces, and a garage ranging in size from 713 to 1,706 square feet of building area. The comparables have 2½, 4½ or 5½ bathrooms. These properties have sites ranging in size from 53,580 to 86,250 square feet of land area. The comparables have the same neighborhood code and are located from approximately .06 to .29 of a mile from the subject property. The sales occurred from October 2021 to June 2022 for prices ranging from \$885,000 to \$1,650,000 or from \$268.26 to \$296.44 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$385,249.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$427,220. The subject's assessment reflects a market value of \$1,281,788 or \$309.16 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #4 being the same property as appellant's comparable sale #3. The comparables are improved with 1-story, 1.75-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 4,035 to 5,566 square feet of living area. The dwellings range in age from 35 to 42 years old. Each comparable has a basement ranging in size from 1,512 to 4,078 square feet of building area with two having finished area of 1,580 and 1,604 square feet, respectively. Each property has central air conditioning, one or two fireplaces, 3½ or 4½ bathrooms, and a garage ranging in size from 651 to 1,192 square feet of building area. These properties have sites ranging in size from 53,579 to 87,120 square feet of land area. The comparables are located from .06 to .48 of a mile from the subject property. The sales occurred from June 2022 to October 2023 for prices ranging from \$1,180,000 to \$1,650,000 or from \$292.44 to \$308.24 per square foot of living area, including land.

The appellant's counsel submitted rebuttal comments concerning the board of review comparables. Counsel explained the subject property is labeled a one-story per the grid analysis but has a two-story design with more square footage on the first floor than the second floor, hence the one-story classification. Counsel asserted that comparable #1 has a lower price per square foot than the subject; comparable #2 is a ranch-style home, which differs from subject in design; comparable #3 has a finished lower level and is priced below the subject on a per square foot basis; and comparable #4 (which is also appellant's comparable #3) is significantly larger than the subject with twice the basement size and a much larger garage than the subject; therefore, these properties are not proper comparables.

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

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

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 information on six comparable sales with one comparable sale being a duplicate. The Board gives less weight to the appellant's comparable sales and board of review comparable sale #4, which is a duplicate of appellant's comparable sale #3, due to differences from the subject in dwelling size and the fact the dates of sale are not as proximate in time to the assessment date at issue as the best sales in this record. The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 that contain either 4,035 or 4,039 square feet of living area and range in age from 36 to 42 years old. Each comparable is improved with a home that is slightly smaller than the subject dwelling and from 10 to 16 years older than the subject suggesting each property may require an upward adjustment to make them more equivalent to the subject for these differences. Each of these comparables has one or two fewer bathrooms than the subject, a smaller basement than the subject and one less fireplace than the subject indicating each comparable would require upward adjustments to make them more equivalent to the subject for these differences. Board of review comparables #1 and #2 have smaller garages than the subject requiring upward adjustments to make them more equivalent to the subject for this dissimilarity. Conversely, board of review comparables #2 and #3 have finished basement area, unlike the subject, indicating downward adjustments to these comparables would be appropriate for this difference. Finally, board of review comparables #1 and #2 have larger sites than the subject indicating downward adjustments for land area may be appropriate. These three comparables sold for prices ranging from \$1,180,000 to \$1,245,000 or from \$292.44 to \$308.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,281,788 or \$309.16 per square foot of living area, including land, which is slightly above the range of the best comparables in the record, which appears appropriate given the subject's superior age, larger dwelling size and differing features relative to the best sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and 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: _____

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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