



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

APPELLANT: Don Patulo
DOCKET NO.: 24-01568.001-R-1
PARCEL NO.: 11-07-405-019

The parties of record before the Property Tax Appeal Board are Don Patulo, 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:

LAND: \$61,520
IMPR.: \$147,007
TOTAL: \$208,527

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 two-story dwelling of frame exterior construction with 2,571 square feet of living area. The dwelling was constructed in 1987 and is approximately 37 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 483 square foot garage. The property has an approximately 14,545 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject and within .28 of a mile from the subject. The parcels range in size from 10,518 to 16,765 square feet of land area which are each improved with two-story dwellings of frame with brick exterior construction. The dwellings are either 37 or 38 years old and range in size from 2,457 to 3,001 square feet of living area. Each comparable has an unfinished basement, central

air conditioning, a fireplace, and a garage of either 400 or 483 square feet of building area. The comparables sold from June 2023 to August 2024 for prices ranging from \$540,000 to \$655,000 or from \$212.61 to \$231.60 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$185,950 which would reflect a market value of approximately \$557,850 or \$216.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,527. The subject's assessment reflects a market value of \$625,644 or \$243.35 per square foot of living area, land included, when using 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 located in the same neighborhood code as the subject. All of the comparables are located within .18 of a mile from the subject. The parcels range in size from 13,340 to 17,304 square feet of land area and are each improved with a two-story dwelling of frame or frame with brick exterior construction. The homes are either 36 or 37 years old and each contains 2,571 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace, and a 483 square foot garage. The comparables sold from April 2022 to March 2024 for prices ranging from \$670,000 to \$715,000 or from \$260.60 to \$278.10 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4, due to the difference in dwelling size of more than 16% when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #3, due to the date of sale in 2022, most remote in time to the lien date of January 1, 2024 and other comparable sales in the record.

The Board finds the best evidence of market value is found in the appellant's comparables #1, #2 and #3 as well as board of review comparables #1 and #2, which present varying degrees of similarity to the subject in location, age, dwelling size, foundation, air conditioning, fireplace

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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

amenity, and garage feature. There are differences in age, dwelling size, basement size, and/or garage size when compared to the subject which necessitate adjustments to make them more equivalent to the subject. The best five comparables sold from July 2023 to August 2024 for prices ranging from \$540,000 to \$715,000 or from \$212.61 to \$278.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$625,644 or \$243.35 per square foot of living area, including land, which is within the range of the 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 evidence and after considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent to 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: _____

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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