



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

APPELLANT: Justin Leonard
DOCKET NO.: 24-01605.001-R-1
PARCEL NO.: 13-26-202-002

The parties of record before the Property Tax Appeal Board are Justin Leonard, 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: \$164,763
IMPR.: \$360,481
TOTAL: \$525,244

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 frame exterior construction with 5,345 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a garage with 1,101 square feet of building area. The property has an approximately 233,351 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are located from .40 of a mile to 1.72 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from approximately 52,338 to 217,800 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or frame and brick exterior construction ranging in size from 4,544 to 7,435

square feet of living area. The dwellings were built from 2000 to 2009. The comparables each have a basement with finished area, central air conditioning, from one to five fireplaces and a garage ranging in size from 808 to 1,256 square feet of building area. Comparable #3 has an additional 429 square foot detached garage. The comparables sold from July 2021 to October 2023 for prices ranging from \$1,000,000 to \$1,825,000 or from \$204.75 to \$268.65 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$437,284, which would reflect a market value of \$1,311,983 or \$245.46 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$525,244. The subject's assessment reflects a market value of \$1,575,890 or \$294.83 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 five comparable properties that are located from approximately .20 of a mile to 3.76 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The board of review's comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from approximately 100,362 to 255,323 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 4,453 to 7,535 square feet of living area. The dwellings were built from 2003 to 2020. The comparables each have a basement four of which have finished area. Each comparable has central air conditioning, from two to four fireplaces and a garage ranging in size from 857 to 1,732 square feet of building area. Comparable #2 has an inground swimming pool and a hot tub, comparable #4 has a sport court, and comparable #5 has an inground swimming pool, a hot tub and a pool house.² The comparables sold from June 2022 to December 2024 for prices ranging from \$1,149,000 to \$3,100,000 or from \$252.86 to \$499.91 per square foot of living area, including land.³ Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant critiqued board of review's comparables #1 through #4. Counsel argued that the board of review has not submitted any evidence to properly refute the appellant's request for a reduction in assessment.

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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

² The board of review's supplemental grid analysis included additional property characteristics for comparables #2, #4 and #5 and also disclosed board of review comparable #2 sold in January 2023 for \$2,050,000 or \$460.36 per square foot of living area, including land.

³ The parties differ as to the sale date of the common comparable, board of review comparable #3/appellant comparable #2. The board of review reported the sale occurred in December 2022, which was not refuted by the appellant in rebuttal.

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 nine comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #4 and #5 which differ from the subject in dwelling size and/or they have sale dates that occurred in 2021, less proximate in time to the January 1, 2024 assessment date than other sales in the record. The Board has given reduced weight to board of review comparables #1, #4 and #5 which differ from the subject in dwelling size and/or they are located more than 2 miles away from the subject.

The Board finds the appellant's comparables #2 and #3, along with board of review comparables #2 and #3, which includes the common comparable, sold more proximate in time to the lien date at issue and have the same assessment neighborhood code as the subject. However, all three properties have substantially smaller site sizes and the dwellings are from 9% to 17% smaller in size and from 10 to 15 years older than the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, the comparables have other features that have varying degrees of similarity when compared to the subject, suggesting adjustments for these differences would also be necessary. Nevertheless, the comparables sold from December 2022 to October 2023 for prices ranging from \$1,000,000 to \$2,050,000 or from \$204.75 to \$460.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,575,890 or \$294.83 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record, the Board finds the subject's estimated market value as reflected by its assessment is supported 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

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: February 17, 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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