



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

APPELLANT: Timothy Rudolph
DOCKET NO.: 24-01741.001-R-2
PARCEL NO.: 11-21-124-009

The parties of record before the Property Tax Appeal Board are Timothy Rudolph, 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 a reduction 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: \$73,140
IMPR.: \$256,187
TOTAL: \$329,327

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 2,864 square feet of living area. The dwelling was built in 2020. Features of the home include a 1,407 square foot unfinished basement, central air conditioning, one fireplace and a garage with 720 square feet of building area. The property has an approximately 12,895 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 three comparable sales located in the same assessment neighborhood code as the subject and within .45 of a mile from the subject property. The comparables have sites that range in size from 5,812 to 28,652 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,240 to 2,912 square feet of living area. The dwellings were built from 1935 to 2017. Each comparable has a finished basement ranging in size from 880 to 1,283 square feet, central air conditioning, three or four full bathrooms, one fireplace and a

garage ranging in size from 420 to 484 square feet of building area. Two comparables each have an additional half bathroom. The comparables sold from April 2022 to February 2024 for prices ranging from \$597,900 to \$875,000 or from \$230.08 to \$317.72 per square foot of living area, including land. The appellant reported that the subject property sold April 2021 for \$1,027,500. 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 \$357,273. The subject's assessment reflects a market value of \$1,071,926 or \$374.28 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 one comparable sale. The comparable is located in a different assessment neighborhood as the subject and within .19 of a mile from the subject property. The comparable has a site containing 11,090 square feet of land area. The comparable is improved with a 2-story dwelling of frame exterior construction containing 2,606 square feet of living area. The dwelling was built in 1997. The comparable has a 1,246 square foot unfinished basement, central air conditioning, two fireplaces and a garage containing 576 square feet of building area. The comparable sold in May 2023 for \$899,000 or \$344.97 per square foot of living area, including land. The board of review also disclosed that the subject property sold in April 2021 for \$1,027,500. 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 superior features but did not provide any substantive documentary evidence in support of these claims.

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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted a total of four comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to their significantly older dwelling ages when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #3 along with the board of review comparable. The Board finds that these two comparables are relatively similar to the subject in dwelling size, design, and some features. However, both comparables are somewhat older in age and have varying degrees of similarity to the subject in other features,

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.

suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, these two most similar comparables sold in August 2022 and May 2023 for prices of \$875,000 and \$899,000 or \$317.72 and \$344.97 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,071,926 or \$170.96 per square foot of living area, including land, which is greater than the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is 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: _____

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:

April 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

TIMOTHY RUDOLPH, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085