



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

APPELLANT: Lawrence Kalk
DOCKET NO.: 24-01746.001-R-1
PARCEL NO.: 11-21-102-006

The parties of record before the Property Tax Appeal Board are Lawrence Kalk, 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: \$105,096
IMPR.: \$85,454
TOTAL: \$190,550

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 brick exterior construction with 1,792 square feet of living area. The dwelling was constructed in 1960. Features of the home include a basement, central air conditioning, a fireplace, and a 400 square foot garage. The property has a 7,004 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 five comparable sales located within .74 of a mile of the subject. The comparables consist of two-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,152 to 2,649 square feet of living area. The homes were built from 1870 to 1988. Each dwelling has a basement, one of which has finished area, and a garage ranging in size from 324 to 770 square feet of building area. Two comparables have central air conditioning and one comparable has a fireplace. The parcels range in size from

7,331 to 17,451 square feet of land area. The comparables sold from February 2022 to September 2024 for prices ranging from \$300,000 to \$700,000 or from \$204.92 to \$302.66 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$155,542, for an estimated market value of \$466,673 or \$260.42 per square foot of living area, including land, when applying 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 \$190,550. The subject's assessment reflects a market value of \$571,707 or \$319.03 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 within .74 of a mile of the subject. Comparable #3 is the same property as the appellant's comparable #5.² The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 1,500 to 1,652 square feet of living area. The dwellings were built from 1920 to 1955. Each dwelling has a basement, central air conditioning, and a garage ranging in size from 352 to 840 square feet of building area. One comparable has a fireplace. The parcels range in size from 7,000 to 7,500 square feet of land area. The comparables sold from February to September 2022 for prices ranging from \$500,000 to \$600,000 or from \$302.66 to \$391.39 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 argued that the board of review's comparables differ from the subject in basement finish and condition.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 through #4, which differ from the subject in dwelling size and/or lack central air conditioning, a feature of 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 §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 appellant reported that the dwelling was built in 1988 and has a 325 square foot garage, while the board of review reported the dwelling was built in 1955 and has a 352 square foot garage.

The Board finds the parties' remaining comparables, including the shared comparable, are similar to the subject in location, dwelling size and features. These comparables sold for prices ranging from \$500,000 to \$600,000 or from \$302.66 to \$391.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$571,707 or \$319.03 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences from 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

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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