



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ronald Cobb  
DOCKET NO.: 24-01901.001-R-2  
PARCEL NO.: 13-12-201-015

The parties of record before the Property Tax Appeal Board are Ronald Cobb, 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:

<b>LAND:</b>	\$90,714
<b>IMPR.:</b>	\$378,208
<b>TOTAL:</b>	\$468,922

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 1.5-story dwelling of brick and frame exterior construction with 7,303 square feet of living area.<sup>1</sup> The dwelling was constructed in 1996. Features of the home include a basement with finished area, 5½ bathrooms, central air conditioning, five fireplaces and a 1,061 square foot garage. The property has an approximately 65,412 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 three comparable sales located within 0.54 of a mile from the subject property. The comparables have sites ranging in size from 40,486 to 65,381 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in

---

<sup>1</sup> Although both parties' grid analyses report the subject property to have a 7,303 square foot dwelling size, the subject's property record card reports a dwelling size of 7,317 square foot for the subject property.

size from 7,024 to 8,124 square feet of living area. The dwellings were built from 1991 to 1996. Each comparable has a basement with finished area, 5-full bathrooms, 2 or 3-half bathrooms, central air conditioning, three or six fireplaces and a garage ranging in size from 1,188 to 1,323 square feet of building area. The properties sold from April 2022 to March 2024 for prices ranging from \$1,100,000 to \$1,130,000 or from \$135.40 to \$160.88 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$358,201 which reflects a market value of \$1,074,710 or \$147.16 per square foot of living area, land included, 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 \$468,922. The subject's assessment reflects a market value of \$1,406,907 or \$192.65 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appellant's comparable sales, the board of review, through the Cuba Township Assessor asserted the subject property is located on a golf course and has a walkout style finished basement, which the appellant did not refute in rebuttal. The township assessor contended their comparables have golf course sites similar to the subject and . The township assessor also argued appellant comparable #1 is a "2020 Short Sale" and comparables "#3, #4 and #5 are not on the Golf Course." The Board notes the appellant's grid analysis contains a total of three comparable properties, none of which is depicted as having a 2020 sale date.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties, where comparable #1 has no recent sale information and comparable #2 is the same property as appellant comparable #3, previously described. Board of review comparable #3 is located within 0.03 of a mile from the subject property and has a 56,684 square foot site improved with a 2-story dwelling of brick and frame exterior construction that has 6,448 square feet of living area. The home was built in 1989 and includes a basement with finished area, 6-full and 2-half bathrooms, central air conditioning, four fireplaces and a 1,099 square foot garage. The board of review's two comparable sales sold in April 2022 for prices of \$1,130,000 and \$1,300,000 or \$160.88 and \$201.61 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant's attorney critiqued the board of review comparables asserting they differ from the subject in bathroom count, have larger garage sizes and/or more finished basement area. The appellant also argued board of review comparable #1 has an inground swimming pool and comparable #3 has "upgrades and significant luxury features" which are lacking in the subject property.

---

<sup>2</sup> 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.

### **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 four comparable sales for the Board's consideration, as one property was common to both parties and board of review comparable #1 lacked any sale information. The Board finds both parties' comparable sales are generally similar to the subject in location and age but present varying degrees of similarity to the subject in site size, dwelling size and other amenities. Furthermore, three of the best comparables sold either 13 or 20 months prior to the January 1, 2024 assessment date at issue. Nevertheless, these comparables sold from April 2022 to March 2024 for prices ranging from \$1,100,000 to \$1,300,000 or from \$135.40 to \$201.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,406,907 or \$192.65 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: \_\_\_\_\_

C E R T I F I C A T I O N

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**

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

**APPELLANT**

Ronald Cobb, 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