



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

APPELLANT: James Werner  
DOCKET NO.: 24-02037.001-R-1  
PARCEL NO.: 13-12-403-015

The parties of record before the Property Tax Appeal Board are James Werner, 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:** \$55,831  
**IMPR.:** \$329,166  
**TOTAL:** \$384,997

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a 43,220 square foot site improved with a 2-story dwelling of brick exterior construction containing 5,894 square feet of living area.<sup>1</sup> The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include 5.5 bathrooms, a finished basement, central air conditioning, 4 fireplaces, and a garage containing 920 square feet of building area. The property 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 a grid analysis with information on three comparable sales located within .93 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 38,296 to 49,077 square feet of land area that are improved with 2-story dwellings of brick or frame and brick exterior finishes. The comparables range in size from 5,574 to 6,279 square feet of living area that were built in either 1989 or 1992. Each comparable features 4 or 5 full bathrooms and 1 or 2 half-baths, a finished basement, central air conditioning, 2 to 5 fireplaces, and a garage ranging in size from 897 to 1,176 square feet of building area. The comparables sold from January to September 2022 for

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<sup>1</sup> The board of review disclosed that the subject's dwelling contains 5,908 square feet of living area. However, the subject's property record card which contains schematic drawings and was submitted by the board of review depicts that the subject contains 5,894 square feet of living area.

prices ranging from \$720,000 to \$925,000 or from \$120.91 to \$160.57 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$384,997. The subject's assessment reflects a market value of \$1,155,107 or \$195.98 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on three comparable sales located within .524 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 40,632 to 50,713 square feet of land area. The sites are improved with 2-story dwellings of frame or brick exteriors that range in size from 5,255 to 5,923 square feet of living area and were built in either 1990 or 1992. Each dwelling features 4 or 5 full bathrooms and 1 or 2 half-baths, a finished basement, central air conditioning, 3 or 5 fireplaces, and a garage ranging in size from 780 to 1,138 square feet of building area. The comparables sold from April 2023 to May 2024 for prices ranging from \$1,400,000 to \$1,450,000 or from \$244.81 to \$270.22 per square foot of living area, including land. Based on this argument and evidence, the board of review requested the assessment be sustained.

### **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 six comparable sales for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables based on their sale dates occurring in 2022 which is less proximate in time to the January 1, 2024 assessment date at issue and therefore less likely to reflect the subject's market value as of the lien date than the comparables presented by the board of review.

On this record, the Board finds the best evidence of market value to be board of review comparables which sold most proximate in time to the lien date, are each located in close proximity to the subject property, and are relatively similar to the subject in design, lot size, age, and features. The best comparables in this record sold from April 2023 to May 2024 for prices ranging from \$1,400,000 to \$1,450,000 or from \$244.81 to \$270.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,155,107 or \$195.98

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<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.

per square foot of living area, including land, which is lower than the best comparable sales in this record both in terms of overall market value and on a per square foot of living area basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that sold most proximate in time to the lien date at issue and those comparables most similar in characteristics to the subject, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, 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:

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

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