



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

APPELLANT: George Ciorba
DOCKET NO.: 24-02301.001-R-1
PARCEL NO.: 16-10-105-019

The parties of record before the Property Tax Appeal Board are George Ciorba, 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: \$78,331
IMPR.: \$206,222
TOTAL: \$284,553

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 one-story dwelling of brick exterior construction with 2,800 square feet of living area. The dwelling was constructed in 1978 and is 46 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, 2½ bathrooms and a 460 square foot garage. The property has a 20,030 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within the subject's assessment neighborhood and within .98 of a mile from the subject. The comparables are improved with one-story dwellings of brick exteriors, ranging in size from 2,474 to 3,029 square feet of living area. Each comparable has 2 or 2½ bathrooms, central air conditioning, a garage ranging in size from 420 to 600 square feet of building area,

from one to three fireplaces and a partial or full basement ranging in size from 700 to 2,474 square feet. Three comparables have finished basement area. The comparables were built between 1955 and 1963 and are 61 to 69 years old. The comparables have improvement assessments that range from \$109,105 to \$133,521 or from \$41.96 to \$50.67 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$130,956 or \$46.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$284,553. The subject property has an improvement assessment of \$206,222 or \$73.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within 1,639 feet or .31 of a mile from subject, and within the subject's neighborhood code. The comparables are one-story dwellings of brick or wood siding exterior construction, ranging in size from 2,372 to 2,865 square feet of living area, with 2½ or 3½ bathrooms, central air conditioning, a 782 to 1,346 square foot partially finished basement, one or two fireplaces and a garage ranging in size from 414 to 552 square feet of building area. The homes are from 59 to 74 years old. The comparables have improvement assessments ranging from \$166,828 to \$200,689 or from \$68.64 to \$70.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to appellant's comparables #2 and #3 and the board of review's comparable #3, due to differences from the subject in dwelling size and/or lack of basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #4, and #5, and the board of review's comparables #1 and #2, which are most similar to the subject with regard to exterior construction, dwelling size, and basement finish, like the subject. However, the comparables have varying degrees of similarity to the subject in other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$116,883 to \$200,689 or \$46.77 to \$70.05 per square foot of living area. The subject's improvement assessment of \$206,222 or \$73.65 per square foot of living area falls above the range established by the best comparables in the record. The Board finds that the subject's higher assessment is justified due to its age, which is significantly newer than the best comparables. After considering

appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, 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

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