



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

APPELLANT: William Tulini
DOCKET NO.: 24-04993.001-R-1
PARCEL NO.: 10-34-102-028

The parties of record before the Property Tax Appeal Board are William Tulini, 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: \$35,820
IMPR.: \$230,284
TOTAL: \$266,104

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 wood siding exterior with 4,598 square feet of living area. The dwelling was constructed in 2006 and is 18 years old. Features of the home include a full unfinished 2,509 square foot basement, central air conditioning, a fireplace, 4 ½ bathrooms and a 693 square foot garage. The property has an 18,003 square foot site and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located within 3,378 feet or .64 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 15,570 to 25,800 square feet of land area that are improved with 2-story dwellings of brick or wood siding exterior finishes. The comparables range in size from 3,684 to 6,226 square feet of living area that were built in 2005

or 2006 and are either 18 or 19 years old. Each comparable includes a full basement, with two containing finished areas. Each comparable also has central air conditioning, 3 ½ to 5 ½ bathrooms, a fireplace, and a garage ranging in size from 517 to 726 square feet of building area. The comparables sold from January 2022 to May 2024 for prices ranging from \$535,000 to \$900,000 or from \$126.24 to \$171.53 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 \$266,104. The subject's assessment reflects a market value of \$798,392 or \$173.64 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 a grid analysis with information on four comparable sales with the board of review comparable #3 being the same property as appellant's comparable #1. The comparables are located within .41 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 20,403 to 28,318 square feet of land area. The sites are improved with 2-story dwellings of brick exterior that range in size from 3,741 to 5,247 square feet of living area. The dwellings are from 17 to 19 years old. Each dwelling features a full unfinished basement, 3 ½ or 4 ½ bathrooms, central air conditioning, a fireplace and a garage ranging in size from 662 to 961 square feet of building area. The comparables sold from April to July 2024 for prices ranging from \$775,000 to \$900,000 or from \$171.53 to \$233.89 per square foot of living area, including land. Based on this argument and evidence, the board of review requested the assessment be sustained.

In rebuttal, the appellant's counsel argued that the board of review's four comparables are not truly comparable to the subject property because they feature brick exteriors and other distinguishing characteristics that the subject lacks. Counsel contended that comparable #1 includes a premium lot, adding approximately \$15,000 to its sale price, making it dissimilar to the subject. Counsel further argued that comparable #2 has an additional bathroom and 2,024 square feet of finished basement space that were not disclosed by the board of review. Additionally, counsel asserted that comparables #3 and #4 are significantly larger than the subject, including larger garage areas, and that comparable #4 contains a full outdoor kitchen within a "high-end" entertainment and dining patio area, further rendering it incomparable to the subject property.²

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

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

² The Board finds that appellant failed to provide corroborating evidence supporting its rebuttal claim that comparables #2 and #4 contain additional features not disclosed by the board of review, thereby limiting the weight given to these allegations.

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 for the Board's consideration which includes one common comparable. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables #3 through #5 which sold in 2022, a date more remote from the January 1, 2024 valuation date at issue, making them less likely to reflect the subject's market value as of the assessment date than other sales in the record. Additionally, comparable #3 is substantially larger in dwelling size than the subject, and comparables #4 and #5 contain finished basement areas, unlike subject, further reducing their comparability. Lastly, the Board assigns reduced weight to appellant's comparable #2 and the board of review's comparables #1 and #2 because, in comparison to the subject, they contain significantly smaller dwelling sizes and/or substantially larger parcel size which make them less similar to the subject property.

On this record, the Board finds the best evidence of market value to be the parties' common comparable (appellant's comparable #1/board of review comparable #3) and the board of review's comparable sales #4 which are both located in the subject's assessment neighborhood code and are overall most similar to the subject in age, dwelling size, design, lot size, basement amenity and other features. However, the common comparable has slightly larger dwelling, basement, and garage areas than the subject, requiring downward adjustments to account for these differences and bring it into closer alignment with the subject. Conversely, the board of review's comparable #4 has a slightly smaller dwelling and basement area with a larger garage area in relation to the subject, indicating that upward adjustments would be appropriate for those differences. The two best comparables in this record sold in May and July 2024, closest in time to the January 1, 2024 lien date, for prices of \$775,000 and \$900,000 or for \$171.53 and \$187.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$798,392 or \$173.64 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record both in terms of overall 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 (such as dwelling size, garage size, and finished basement area), 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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