



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

APPELLANT: Andrew Rukavina
DOCKET NO.: 25-00974.001-R-1
PARCEL NO.: 10-21-202-034

The parties of record before the Property Tax Appeal Board are Andrew Rukavina, 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: \$53,332
IMPR.: \$262,496
TOTAL: \$315,828

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 2025 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 4,319 square feet of living area. The dwelling was constructed in 1999 and is approximately 26 years old. Features of the property include a basement with finished area, central air conditioning, four fireplaces and a garage with 898 square feet of building area. The property has an approximately 22,359 square foot or a .51-acre site that is adjacent to the golf course and is located in Mundelein, Fremont 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 that have the same assessment neighborhood code as the subject and are located within .52 of a mile from the subject property. The comparables have sites that range in size from .25 to .50 of an acre of land area. The comparables are improved with two-story dwellings of brick, stone, dryvit or wood siding

exterior construction ranging in size from 3,347 to 4,609 square feet of living area. The dwellings were built from 1993 to 2008. The comparables each have a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 427 to 853 square feet of building area. The comparables sold from April 2023 to April 2024 for prices ranging from \$575,000 to \$879,000 or from \$171.80 to \$217.93 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$274,531, which would reflect a market value of \$823,675 or \$190.71 per square foot of living area, including land, when using 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 \$315,828. The subject's assessment reflects a market value of \$947,579 or \$219.40 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .54 of a mile from the subject property. The comparables have sites that range in size from .34 to .52 of an acre of land area. The comparables are improved with two-story dwellings of stucco, wood siding or brick exterior construction ranging in size from 3,998 to 4,266 square feet of living area. The dwellings are from 24 to 29 years old. The comparables each have a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 642 to 825 square feet of building area. The properties sold from July 2024 to January 2025 for prices ranging from \$980,000 to \$1,075,000 or from \$230.90 to \$259.98 per square foot of living area, including land.

The board of review argued that the appellant's comparables are not on the golf course, like the subject. The board of review contended that the county comparables are more similar in size and are more recent sales.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant contended without documentary evidence that the subject dwelling requires much need maintenance and repairs in order to restore it. The appellant also contended that the subject dwelling is good to live in alone but not good to any prospective buyers. The appellant argued that the county's comparables are superior conditioned properties.

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 nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3, #4 and #5, as well as board of

review comparable #4 which have sales dates that occurred in 2023, less proximate to the lien date at issue than other sales in the record and/or the dwellings differ from the subject in size.

The Board finds the best evidence of market value to be the appellant's comparable #1, along with board of review comparables #1, #2 and #3, which sold more proximate in time to the January 1, 2025 assessment date and are similar to the subject in location, dwelling size and design. The comparables have varying degrees of similarity when compared to the subject in site size, age and other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these four comparables sold from April to December 2024 for prices ranging from \$875,000 to \$1,075,000 or from \$217.93 to \$259.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$947,579 or \$219.40 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: _____

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: _____

October 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 9-215 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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