



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

APPELLANT: Daniel Washburn
DOCKET NO.: 25-00975.001-R-1
PARCEL NO.: 10-34-403-022

The parties of record before the Property Tax Appeal Board are Daniel Washburn, 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: \$63,123
IMPR.: \$207,557
TOTAL: \$270,680

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 1.5-story dwelling of stone exterior construction with 2,896 square feet of living area. The dwelling was built in 1982 and is approximately 43 years old. Features of the property include a basement with finished area, central air conditioning, two fireplaces, a 552 square foot attached garage and a 396 square foot detached garage. The property has an approximately 17,590 square foot or a .40-acre site 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 three comparable sales that have the same assessment neighborhood code as the subject and are located within .16 of a mile from the subject property. The comparables have sites that range in size from approximately .15 to .19 of an acre of land area. The comparables are improved with 2-story dwellings of wood siding, vinyl siding or brick

exterior construction ranging in size from 1,800 to 2,305 square feet of living area. The dwellings were built from 1958 to 1984. The comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage with 440 or 468 square feet of building area. The comparables sold from April 2022 to July 2023 for prices ranging from \$465,000 to \$525,000 or from \$211.46 to \$262.22 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$219,852, which would reflect a market value of \$659,622 or \$227.77 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 \$270,680. The subject's assessment reflects a market value of \$812,121 or \$280.43 per square foot of living area, land included, 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 three comparable sales that have the same assessment neighborhood code as the subject and are located within .17 of a mile from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range in size from approximately .14 to .21 of an acre of land area. The comparables are improved with 2-story dwellings of vinyl siding or brick exterior construction ranging in size from 1,800 to 2,661 square feet of living area. The dwellings are from 12 to 62 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 469 square feet of building area. The comparables sold from May 2022 to August 2025 for prices ranging from \$472,000 to \$825,000 or from \$262.22 to \$310.03 per square foot of living area, including land.

The board of review contended that the appellant provided differing descriptions of the subject in Section III and in the Comparable Sales/Assessment Equity Grid Analysis of the appeal petition. The board of review explained that the appellant's comparables #1 and #3 were originally built in 1937 and 1943 but have effective years built of 1984 and 1958, respectively, due to additions.

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

In rebuttal, counsel for the appellant contended that the assessor's comparables #1 and #2 support a reduction for the subject property. Counsel contended that the assessor's comparable #3 is 21 to 25 years old, has an exterior of stone and vinyl, a full finished basement and an expanded lake view, which were not reported by the assessor. The appellant submitted a copy of the Multiple Listing Service (MLS) printout for board of review comparable #3, which described the property as a "Stunning Updated Lakefront Home."

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 five comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparable #1 due to their sale dates occurring in 2022, less proximate to the lien date at issue than other sales in the record.

The Board finds the appellant's comparable #3/board of review comparable #2 sold approximately 18 months prior to the January 1, 2025 assessment date and is substantially smaller than the subject in site size and dwelling size. Additionally, the dwelling is 19 years older than the subject and only has one garage, when compared to the subject. The board of review's comparable #3 sold within 8 months of the assessment date at issue and is overall more similar to the subject in dwelling size, however, the site is substantially smaller than the subject, and the dwelling lacks basement finish and a second garage, both features of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, board of review comparable #3 is 20 years newer than the subject dwelling and it has been renovated, suggesting downward adjustments would be necessary for these differences. Nevertheless, the comparables sold in July 2023 and August 2025 for prices of \$472,000 and \$825,000 or for \$262.22 and \$310.03 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$812,121 or \$280.43 per square foot of living area, including land, is bracketed by the two best comparables 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 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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