



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

APPELLANT: Robert Albrecht
DOCKET NO.: 25-00976.001-R-1
PARCEL NO.: 10-33-202-007

The parties of record before the Property Tax Appeal Board are Robert Albrecht, 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: \$34,306
IMPR.: \$264,590
TOTAL: \$298,896

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 4,502 square feet of living area. The dwelling was built in 2006 and is approximately 19 years old. Features of the property include a basement with finished area, central air conditioning, a fireplace, a garage with 701 square feet of building area and a gazebo. The property has an approximately 18,003 square foot or a .41-acre site and is located in Hawthorn Woods, 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 .60 of a mile from the subject property. The comparables have sites that range in size from approximately .47 to .53 of an acre of land area. The comparables are improved with two-story dwellings of brick exterior construction

ranging in size from 3,684 to 5,247 square feet of living area. The dwellings were built from 2005 to 2007. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 517 to 961 square feet of building area. The comparables sold from August 2023 to July 2025 for prices ranging from \$535,000 to \$900,000 or from \$145.22 to \$195.82 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$280,822, which would reflect a market value of \$842,550 or \$187.15 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 \$298,896. The subject's assessment reflects a market value of \$896,778 or \$199.20 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 .47 of a mile from the subject property. The comparables have sites that range in size from approximately .47 to .60 of an acre of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,741 to 4,292 square feet of living area. The dwellings are from 18 to 20 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 662 to 798 square feet of building area. The comparables sold from June 2023 to March 2025 for prices of \$875,000 and \$899,000 or from \$206.90 to \$233.89 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant pointed out differences between the county's comparables and the subject. Counsel contended that all of the county's comparables are located on a golf course and that the county's comparable #2 has over 2,000 square feet of finished area contrary to the county's grid that states 1,000 square feet of finished area.

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 eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4, along with board of review comparables #2 and #3 which differ substantially from the subject dwelling in size and/or their sale dates occurred in 2023, less proximate to the lien date at issue than the other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #5, along with board of review comparable #1, which sold more proximate to the assessment date at issue and are overall most similar to the subject in location, site size, design and age. However, the Board finds all three dwellings are somewhat smaller than the subject and have less basement finish, if any, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables sold from July 2024 to July 2025 for prices ranging from \$755,000 to \$875,000 or from \$184.55 to \$206.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$896,778 or \$199.20 per square foot of living area, including land, which falls above the range established by the three best comparable sales in the record on an overall basis but within the range on a price per square foot of living area, land included. The subject's higher overall value appears to be logical given the subject's somewhat larger dwelling size and superior basement finish. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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: _____

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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