FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel Kotel
DOCKET NO.: 25-00985.001-R-1
PARCEL NO.: 10-33-201-143

The parties of record before the Property Tax Appeal Board are Daniel Kotel, 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:	$44,075
IMPR.:	$266,612
TOTAL:	$310,687

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 4,395 square feet of living area.[1] The dwelling was built in 2009 and is approximately 16 years old. Features of the property include a full basement with 1,700 square feet of finished area, central air conditioning, 5½ bathrooms, three fireplaces and a garage with 917 square feet of building area. The property has an approximately 31,864 square foot site with a lake/golf view 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

[1] The Board finds the best description of the subject property is found in the subject's property record card submitted by the board of review. The property record card disclosed the subject dwelling has 5½ bathrooms and a 31,864 square foot site with a lake/golf view, which was not refuted by the appellant in rebuttal.

neighborhood code as the subject and are located within approximately .37 of a mile from the subject property. The comparables have sites that range in size from 20,400 to 28,320 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,876 to 5,247 square feet of living area. The dwellings were built in 2005 or 2007. The comparables each have a full basement, two of which are walkouts and two have either 986 or 1,500 square feet of finished area. Each comparable has central air conditioning, 3½ or 4½ bathrooms, one fireplace and a garage ranging in size from 662 to 961 square feet of building area. The comparables sold from April 2024 to July 2025 for prices ranging from $755,000 to $900,000 or from $171.53 to $206.90 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $274,147, which would reflect a market value of $822,523 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 $310,687. The subject's assessment reflects a market value of $932,154 or $212.09 per square foot of living area, land included, when applying 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 approximately .39 of a mile from the subject property. The comparables have sites ranging in size from 18,003 to 26,119 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,573 to 4,292 square feet of living area. The dwellings are 18 or 19 years old. Each comparable has a full basement with 1,000 to 1,600 square feet of finished area, central air conditioning, 3½ or 4½ bathrooms, one fireplace and a garage ranging in size from 662 to 753 square feet of building area. The comparables sold from June 2023 to January 2025 for prices ranging from $790,000 to $899,000 or from $209.46 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, the appellant's counsel pointed out differences between the county's comparables and the subject. Counsel contended that county comparables #1, #2 and #4 are from 650 to 850 square feet smaller than the subject dwelling. Counsel asserted that all four county comparables were recently updated or rehabbed but did not provide any substantive documentary evidence in support of these claims.

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 #1, #2 and #4 due to their lack of basement

finish, a feature of the subject. Additionally, the appellant's comparable #4 is substantially larger in dwelling size, when compared to the subject. The Board has given reduced weight to board of review comparables #3 and #4, which have sale dates that occurred in 2023, less proximate to the lien date at issue than other sales in the record.

The Board has given more weight to the appellants' comparables #3 and #5, along with board of review comparables #1 and #2, which sold more proximate to the January 1, 2025 assessment date and are similar to the subject in location. These four comparables are relatively similar to the subject in dwelling size, design, age, basement finish and other features. However, the Board finds these four comparables are inferior to the subject due to their smaller site sizes, somewhat smaller dwelling sizes, slightly older dwelling ages, less basement finish, fewer bathrooms, fewer fireplaces and smaller garages, when compared to the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these four comparables sold from April 2024 to July 2025 for prices ranging from $755,000 to $875,000 or from $184.55 to $233.89 per square foot of living area, including land. The subject's assessment reflects a market value of $932,154 or $212.09 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall value but within the range on a price per square foot of living area basis. The subject's higher overall value appears to be justified given the subject's superior site size, larger dwelling size, newer age and superior features. Based on this record and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

C E R T I F I C A T I O N

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: November 17, 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

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