FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ryan Wiklund
DOCKET NO.: 25-00987.001-R-1
PARCEL NO.: 10-33-303-033

The parties of record before the Property Tax Appeal Board are Ryan Wiklund, 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:	$31,744
IMPR.:	$160,865
TOTAL:	$192,609

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 2,644 square feet of living area. The dwelling was built in 2008 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, 3½ bathrooms, one fireplace and a garage with 412 square feet of building area. The property has an approximately 13,233 square foot 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 from .29 of a mile to 1.24 miles from the subject property. The comparables have sites that range in size from 12,700 to 15,310 square feet of land area. The comparables are improved with two-story dwellings of brick or wood

siding exterior construction ranging in size from 2,644 to 3,416 square feet of living area. The dwellings were built from 2005 to 2007. The comparables each have a full basement, one of which has finished area. Each comparable has central air conditioning, either 2½, 3½ or 4½ bathrooms, a fireplace and a garage ranging in size from 412 to 558 square feet of building area. The comparables sold from April 2024 to July 2025 for prices ranging from $495,000 to $635,000 or from $176.84 to $209.09 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $164,987, which would reflect a market value of $495,011 or $187.22 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 $192,609. The subject's assessment reflects a market value of $577,885 or $218.56 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 from .30 of a mile to 1.24 miles from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 12,628 to 15,306 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,687 to 3,013 square feet of living area. The dwellings are from 15 to 20 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, either 2½ or 3½ bathrooms, a fireplace and a garage ranging in size from 450 to 525 square feet of building area. The comparables sold from April 2024 to May 2025 for prices ranging from $595,000 to $651,000 or from $209.09 to $221.44 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 critiqued the comparables submitted by the board of review. Counsel contended that the assessor's comparable #1 has a lower per square foot value than the subject. Counsel argued that the assessor's comparable #2 has a newly remodeled kitchen and master bath, as well as new carpeting and large windows, and comparable #3 has upgrades including a double oven range, microwave, garage doors with Wi-Fi opener, a garbage disposal, a water softener and a water heater.

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 seven 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 #2,

#3, #4 and #5, as well as board of review comparable #1, which includes the common comparable, due to their larger dwelling sizes and/or they are located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparables #2 and #3, which are located more proximate to the subject and are overall most similar to the subject in dwelling size, design and age. However, the Board finds none of the comparables have basement finish like the subject and two comparables have a fewer number of bathrooms when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from October 2024 to May 2025 for prices ranging from $495,000 to $651,000 or from $187.22 to $221.44 per square foot of living area, including land. The subject's assessment reflects a market value of $577,885 or $218.56 per square foot of living area, including land, falls within the range established by the 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:

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: 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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