FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Grant & Lisa Skeens
DOCKET NO.: 25-00998.001-R-2
PARCEL NO.: 11-16-306-001

The parties of record before the Property Tax Appeal Board are Grant and Lisa Skeens, the appellants, by Andrew J. Rukavina, attorney-at-law 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 ***A Reduction*** 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:	$159,598
IMPR.:	$332,020
TOTAL:	$491,618

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of frame construction that contains 4,906 square feet of living area. The dwelling was constructed in 2007 and is approximately 18 years old. Features of the property include a full basement, central air conditioning, three fireplaces, five full bathrooms, two half bathrooms, and an attached garage with 718 square feet of building area. The property has an 11,718 square foot site located in Libertyville, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings of frame construction that range in size from 3,073 to 5,175 square feet of living area. The homes were built from 1968 to 2004. Each property has a full basement, central air conditioning, 4½ or 5½ bathrooms, a detached garage ranging in size from 440 to 1,222 square

feet of building area, and 1, 3 or 4 fireplaces. These properties have sites ranging in size from 6,385 to 33,376 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .11 to .34 of a mile from the subject property. The sales occurred from August 2000 to July 2023 for prices ranging from $830,000 to $1,475,000 or from $240.58 to $285.02 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to $441,643.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $571,555. The subject's assessment reflects a market value of $1,714,836 or $349.54 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted photographs of the subject home, a copy of the subject's property characteristic sheet providing the description of the subject and information on two comparable sales. The comparables are composed of two-story dwellings of frame construction that have 3,060 and 3,930 square feet of living area and were constructed in 2003 and 1900, respectively. Each comparable has a basement, central air conditioning, three or five fireplaces, four or five full bathrooms, one or two half bathrooms, and a garage with 576 or 612 square feet of building area. Comparable #2 also has an office. The comparables have sites with 7,079 and 9,671 square feet of land area, respectively. The comparables have the same neighborhood code as the subject property and are located within approximately .21 of a mile from the subject property. The sales occurred in June and October 2023 for prices of $1,225,000 and $1,430,000 or $400.33 and $363.87 per square foot of living area, including land, respectively.

In rebuttal the appellants' counsel asserted that board of review comparable #1 is 1,900 square feet smaller than the subject dwelling and is too small to be considered a proper comparable. Counsel also stated that board of review comparable #2 is 1,000 square feet smaller than the subject and was "a 2008 rebuild." Counsel asserted that comparable #2 is superior to the subject but provided no documentation in support of this statement.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on five comparable sales with the same neighborhood code as the subject to support their respective positions. The Board gives little weight to appellants' comparable #3 due to differences from the subject in age, size and the fact the transaction is reported to have occurred in 2000, not proximate in time to the assessment date at issue. The Board gives less weight to board of review comparable sales due to differences from the subject in dwelling size and/or age. The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 that are most similar to the subject in age and size. The comparables

have relatively similar features as the subject home. Board of review comparable #1 has a smaller site than the subject indicating an upward adjustment would be appropriate to make the comparable more equivalent to the subject for this difference. Conversely, board of review comparable #2 has a significantly larger site than the subject indicating a downward adjustment would be appropriate to make the comparable more equivalent to the subject for this dissimilarity. These two comparables sold for prices of $1,475,000 and $1,200,000 or $285.02 and $240.58 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $1,714,836 or $349.54 per square foot of living area, including land, which is above the prices established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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

AGENCY

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