FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Andreas M. & Elyse L. Danckers
DOCKET NO.: 25-01001.001-R-1
PARCEL NO.: 11-22-402-005

The parties of record before the Property Tax Appeal Board are Andreas M. & Elyse L. Danckers, the appellants, 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:	$162,631
IMPR.:	$335,365
TOTAL:	$497,996

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 consists of a two-story dwelling of brick exterior construction with 5,303 square feet of living area. The dwelling was constructed in 2007. Features of the property include a basement, central air conditioning, three fireplaces and a garage with 957 square feet of building area. The property has a 130,311 square foot or an approximately 2.99-acre site and is 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 four comparable sales that are located from approximately .42 of a mile to 1.42 miles from the subject property. The comparables have sites that range in size from 21,983 to 97,744 square feet or approximately .50 of an acre to 2.24 acres of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 4,106 to 5,676 square feet of living area. The dwellings were

built from 1958 to 2004. The comparables each have a full basement, one of which has finished area. Each comparable has central air conditioning, one to four fireplaces and either one or two garages ranging in size from 484 to 927 square feet of building area. The comparables sold from March 2023 to June 2025 for prices ranging from $915,000 to $1,395,000 or from $222.84 to $269.99 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to $404,437, which would reflect a market value of $1,213,432 or $228.82 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 $497,996. The subject's assessment reflects a market value of $1,494,137 or $281.75 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 one comparable sale that is the same property as the appellant's comparable #4, which was previously described. Although the board of review disclosed the dwelling has an effective age of 2000 and the property also has a shed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel asserted that the county's comparable is one of the four comparables submitted by the appellants and this comparables supports a reduction in the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains four suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in either site size, location, dwelling size and/or their sale date occurred in 2023, more remote to the lien date at issue than other sales in the record. Nevertheless, the Board has given less weight to the appellants' comparable #2 due to its substantially smaller dwelling size, when compared to the subject and to the appellants' #4/board of review comparable #1, which is located more than one mile from the subject and its sale date occurred in 2023 and is thus less likely to reflect the subject's market value as of January 1, 2025 assessment date.

The Board has given more weight to the appellants' comparables #1 and #3, which sold proximate to the January 1, 2025 assessment date and are located in close proximity to the subject. However, the Board finds both comparables have sites with .50 and .52 of an acre of land area, which are approximately 83% smaller than the subject's 2.99-acre site, suggesting

upward adjustments would be required to make the comparables more equivalent to the subject. The Board also finds each dwelling is older than the subject and comparable #3 is 11% smaller than the subject dwelling, suggesting upward adjustments for these differences would also be necessary. Conversely, comparable #1 is 7% larger in dwelling size, when compared to the subject and comparable #3 has basement finish, unlike the subject, necessitating downward adjustments. Nevertheless, these two comparables sold in June 2024 and June 2025 for prices of $1,075,000 and $1,395,000 or for $228.82 and $245.77 per square foot of living area, including land. The subject's assessment reflects a market value of $1,494,137 or $281.75 per square foot of living area, including land, which falls above the two best comparable sales in this record, which appears to be logical given the subject's substantially larger site size and newer dwelling age. 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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