FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Strohmayer
DOCKET NO.: 25-01326.001-R-1
PARCEL NO.: 07-34-301-026

The parties of record before the Property Tax Appeal Board are Paul Strohmayer, the appellant, 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 ***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:	$72,072
IMPR.:	$221,118
TOTAL:	$293,190

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 is improved with a 1.5-story dwelling of brick exterior construction that contains 4,218 square feet of living area. The dwelling was constructed in 1991 and is approximately 34 years old. Features of the property include a 2,135 square foot basement with 1,655 square feet of finished area, central air conditioning, two fireplaces, four full bathrooms, three half-bathrooms, an attached garage with 953 square feet of building area and an in-ground swimming pool. The property has a 48,874 square foot site located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with 1.5-story or 2-story dwellings of wood siding or brick exterior construction that range in size from 3,960 to 4,573 square feet of living area. The homes were built from 1991 to 1999. Each comparable has a

basement with comparable #2 having 1,892 square feet of finished basement area. Additional features of the comparables include central air conditioning, two or three fireplaces, three full bathrooms, one or two half bathrooms, and a garage ranging in size from 825 to 905 square feet of building area. These properties have sites with 44,780 to 46,960 square feet of land. The comparables have the same neighborhood code as the subject property and are located from .28 to .41 of a mile from the subject property. The sales occurred from January 2023 to June 2024 for prices ranging from $760,000 to $868,000 or from $189.81 to $192.08 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $270,037.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $293,190. The subject's assessment reflects a market value of $879,658 or $208.55 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 information on four comparable sales composed of 1.5-story or 2-story dwellings of wood siding or brick exterior construction that range in size from 3,899 to 5,264 square feet of living area. The homes are from 21 to 36 years old. The comparables have basements with 1,216 to 3,128 square feet of basement area with three having from 980 to 2,567 square feet of finished area. The comparables also have central air conditioning, two or three fireplaces, and a garage ranging in size from 750 to 1,403 square feet of building area. The comparables also have three, four or six full bathrooms, and one or two half bathrooms. Comparables #1 and #2 each have an in-ground swimming pool. These properties have sites ranging in size from 47,393 to 57,473 square feet of land. The comparables are in the same neighborhood as the subject property and from .18 to .36 of a mile from the subject property. The sales occurred from January 2024 to June 2025 for prices ranging from $952,000 to $1,550,000 or from $227.63 to $294.45 per square foot of living area, including land. As supportive documentation the board of review submitted copies of photographs of the subject property and the comparables as well as copies of the property record cards for the subject property and the comparables.

The board of review also submitted rebuttal comments about the appellant's comparables from the Warren Township Assessor. The township assessor asserted each comparable does not have an in-ground swimming pool, which is a feature of the subject property, and each comparable has fewer bathrooms than the subject. The assessor also pointed out that comparables #1 and #3 lack basement finish, which is a feature of the subject dwelling.

The appellant's counsel submitted rebuttal comments asserting that board of review comparable #1 is 1,000 square feet larger than the subject home; board of review comparable #2 has a much larger finished basement, new hardwood floors and a remodeled kitchen; board of review comparable #3 is 13 years newer than the subject dwelling, has a 1,000 square foot larger basement, an additional fireplace, and $38,000 in additional land value; and board of review comparable #4 is a Cape Cod style home with a large semi-finished bonus room and a furnished gazebo.

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 information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #1 due to the date of sale being approximately 23 months prior to the assessment date at issue and not as likely to be indicative of the subject's fair cash value as of January 1, 2025. The Board gives less weight to board of review comparable #1 due to differences from the subject in dwelling size being approximately 25% larger than the subject home. The Board finds the best evidence of market value to be appellant's comparables #2 and #3 along with board of review comparables #2, #3 and #4 that are improve with 1.5-story or 2-story homes that contain from 3,899 to 4,573 square feet of living area and are from approximately 21 to 32 years old. The comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Each comparable has fewer bathrooms than the subject, two comparables have unfinished basements, unlike the subject property, and four comparables do not have an in-ground swimming pool, a feature of the subject property, requiring upward adjustments to make them more equivalent to the subject for these differences. Two comparables each have one additional fireplace necessitating downward adjustments. Board of review comparable #3 also has a larger site than the subject indicating a downward adjustment to the comparable for this difference would be appropriate. These five comparables sold for prices ranging from $800,000 to $1,020,000 or from $189.81 to $258.75 per square foot of living area, including land. The subject's assessment reflects a market value of $879,658 or $208.55 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds the subject's total assessment reflects the property's fair cash value and 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:

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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