FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Kattner
DOCKET NO.: 25-01328.001-R-1
PARCEL NO.: 07-05-401-006

The parties of record before the Property Tax Appeal Board are Paul Kattner, 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:	$41,761
IMPR.:	$250,195
TOTAL:	$291,956

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 wood siding exterior construction that contains 4,349 square feet of living area. The dwelling was constructed in 2003 and is approximately 22 years old. Features of the property include a 3,147 square foot basement with 2,832 square feet of finished area, central air conditioning, two fireplaces, 4½ bathrooms and an attached garage with 1,590 square feet of building area.[1] The property has a 125,466 square foot site located in Wadsworth, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with 1.5-story or 2-story dwellings of wood siding or brick exterior construction that range in size from 4,251 to 5,225

[1] The Board finds the best descriptive information about the subject property was contained on the copy of the subject's property record card submitted by the board of review.

square feet of living area. The homes were built from 1991 to 2002. Each comparable has a full basement with from 1,216 to 2,600 square feet of finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 874 to 1,261 square feet of building area. The comparables also have two, four or five full bathrooms and one or two half bathrooms. These properties have sites ranging in size from 96,100 to 163,920 square feet of land. The comparables have the same neighborhood code as the subject and are located from .72 to .98 of a mile from the subject property. The sales occurred from March 2023 to March 2025 for prices ranging from $744,100 to $956,000 or from $162.01 to $184.66 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $265,936.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $291,956. The subject's assessment reflects a market value of $875,956 or $201.42 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 with comparable #3 being the same property as appellant's comparable #2. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 3,589 to 5,643 square foot of living area and are from 17 to 36 years old. The comparables have basements that have from 1,691 to 3,463 square feet of basement area with three having 162 to 2,369 square feet of finished area. Each property has central air conditioning, two or three fireplaces, and a garage with from 816 to 2,064 square feet of building area. The comparables have two, three or four full bathrooms and one or two half bathrooms. Comparables #1 and #3 each have an in-ground swimming pool. These properties have sites ranging in size from 131,721 to 200,794 square feet of land. The comparables have the same neighborhood code as the subject and are located from .22 to .98 of a mile from the subject property. The sales occurred from March 2024 to March 2025 for prices ranging from $860,000 to $1,295,000 or from $183.96 to $254.95 per square foot of living area, including land. As supportive documentation the board of review submitted copies of photographs of the subject 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 assessor asserted that appellant's comparable #1 has a smaller basement, smaller garage and is a dated sale from 2023 or approximately 22 months prior to the January 1, 2025, assessment date. The assessor acknowledged that appellant's comparable #2 was also submitted by the board of review and has less bathrooms than the subject, contends the property lacks basement finished and has a smaller garage than the subject. The assessor stated appellant's comparable #3 is twelve years older than the subject, has a smaller basement with less basement finish than the subject, one less fireplace than the subject, a smaller garage than the subject, and is a dated sale from 2023 or approximately 14 months prior to the January 1, 2025, assessment date. The assessor asserted that appellant's comparable #4 has a smaller basement with less finished basement area than the subject and a smaller garage than the subject.

The appellant's counsel submitted rebuttal comments regarding the board of review comparables based on the listing information for each property. Counsel asserted board of review comparable

#1 was a 2023 rehab that is 1,300 square feet larger than the subject dwelling, has an in-ground swimming pool and has $20,000 more land value than the subject. The appellant's attorney contends board of review comparable #2 has over $40,000 in additional land value, more fireplaces, more baths and a 4.6+ acre equestrian lot. Counsel asserted board of review comparable #3 is an all-brick residence with over $20,000 in added land value, an in-ground pool and hot tub, an outside stone and furnished entertainment area with a fireplace and has a larger finished basement. The appellant's attorney contends board of review comparable #4 is 800 square feet smaller than the subject dwelling and is not a proper comparable with such a large square foot disparity.

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 with one comparable being a duplicate sale. The Board gives less weight to appellant's comparables #1 and #3 as these properties sold in 2023, not as proximate in time to the assessment date at issue as the best sales in this record. The Board gives less weight to appellant's comparable #4 due to differences from the subject in size being approximately 20% larger than the subject dwelling. The Board gives less weight to board of review comparables #1 and #4 due to differences from the subject in size being approximately 30% larger and 17% smaller than the subject dwelling, respectively. The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparables #2 and #3, which includes the duplicate sale submitted by the parties. These two comparables contain 4,722 and 4,675 square feet of living area and are approximately 17 and 30 years old, respectively. The homes 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 less finished basement area and a smaller garage than the subject suggesting upward adjustments for these differences would be proper. The common comparable has two less bathrooms than the subject necessitating an upward adjustment for this difference would be justified. Conversely, board of review comparable #2 has an additional half bathroom and an additional fireplace requiring downward adjustments. The common comparable has an in-ground swimming pool, a feature the subject does not have, suggesting a downward adjustment for this dissimilarity would be proper. Each property also has a larger site than the subject suggesting downward adjustments for this difference would be appropriate. These two comparables sold in June 2024 and March 2025 for prices of $1,200,000 and $860,000 or $254.13 and $183.96 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of $875,956 or $201.42 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds 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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