FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bradley Brannaman
DOCKET NO.: 25-01337.001-R-1
PARCEL NO.: 11-16-202-103

The parties of record before the Property Tax Appeal Board are Bradley Brannaman, 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:	$64,286
IMPR.:	$118,729
TOTAL:	$183,015

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 two-story dwelling of frame construction containing 1,948 square feet of living area. The dwelling was constructed in 1979. Features of the property include a 732 square foot basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 441 square feet of building area. The property has a 10,921 square foot site located in Libertyville, Libertyville 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 two-story dwellings of frame construction that range in size from 2,237 to 2,666 square feet of living area. The homes were built from 1969 to 1979. Each comparable has a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 420 to 539 square feet of building area. The comparables have sites containing 10,108 to 28,042 square feet of land.

These properties have the same neighborhood code as the subject property and are located from .11 to .45 of a mile from the subject property. The sales occurred from February 2023 to July 2025 for prices ranging from $500,000 to $700,000 or from $204.67 to $263.75 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $157,707.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $183,015. The subject's assessment reflects a market value of $540,100 or $281.88 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 two comparable sales improved with two-story dwellings of frame construction each built in 1979 with 2,588 square feet of living area. Each comparable has a 1,448 square foot basement, central air conditioning, one or two fireplaces, 2½ bathrooms and a garage with 420 square feet of building area. The comparables have sites with 14,492 or 14,173 square feet of land. These properties have the same neighborhood code as the subject property and are located .024 or .14 of a mile from the subject property. The comparables sold in June 2024 and July 2025 for prices of $750,000 and $830,000 or $289.80 and $320.71 per square foot of living area, including land, respectively.

The appellant's counsel submitted rebuttal comments asserting that each board of review comparable was superior to the subject property. Counsel explained that each comparable has been updated and has a finished basement.

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 six comparables sales similar to the subject in location, age, style, construction and most features. Each dwelling is larger than the subject home suggesting downward adjustments for size would be appropriate. The Board gives less weight to appellant's comparables #3 and #4 as the comparables sold in February and April 2023, not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to appellant's comparable #1 as the price is an outlier that is significantly lower than the other comparables that sold during the same period. The Board finds the best evidence of market value to be appellant's comparable sale #2 and the board of review comparable sales that sold in June 2024 and July 2025 for prices ranging from $700,000 to $830,000 or from $262.57 to $320.71 per square foot of living area, including land. The subject's assessment reflects a market value of $540,100 or $281.88 per square foot of living area, including land, which is below the total price range but is within the range on a price per square foot of living area basis as established by the best comparable sales in this record. The subject's lower total value relative

to these comparables is appropriate given the subject dwelling is smaller than these comparables. Based on this evidence 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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