



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Mounce  
DOCKET NO.: 19-04136.001-R-1  
PARCEL NO.: 06-16-409-073

The parties of record before the Property Tax Appeal Board are David Mounce, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$10,018  
**IMPR.:** \$56,642  
**TOTAL:** \$66,660

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 2019 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 tri-level dwelling of vinyl siding exterior construction with 1,971 square feet of above ground living area. The dwelling was constructed in 1972. Features of the home include a finished lower level, central air conditioning, a fireplace, and a 576 square foot garage. The property has a 23,630 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .68 to 2.29 miles from the subject property.<sup>1</sup> The comparables have sites ranging in size from 5,500 to 18,300 square

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<sup>1</sup> The Property Tax Appeal Board finds the appellant's counsel failed to report sales data for comparable #1. As a result, the Board finds this comparable will not be considered in the analysis as it does not address the appellant's overvaluation argument.

feet of land area. The comparables are described as tri-level style dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 1,440 to 1,632 square feet of above ground living area. The dwellings were constructed from 1959 to 1988. Comparables #4 and #5 have effective ages of 1968 and 1978, respectively. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 484 to 594 square feet of building area. Three comparables each have a fireplace. Comparables #2 through #5 sold from February 2018 to June 2019 for prices ranging from \$174,000 to \$195,900 or from \$111.83 to \$130.08 per square foot of above ground living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,660. The subject's assessment reflects a market value of \$202,676 or \$121.29 per square foot of above ground living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on the same four comparable sales described by the appellant. The board of review also submitted copies of a prior 2016 Multiple Listing Service Sheet associated with the sale of the subject and a site map noting the subject's site is the largest in the immediate market area. In addition, the Board provided property record cards for the subject and the comparable sales. Based on this evidence the board of review requested the assessment be sustained.

### **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 Board finds both parties submitted the same four comparable sales for consideration. All comparables are have smaller sites with varying degrees of similarity in location, age, dwelling size, and features when compared to the subject. These properties sold from February 2018 to June 2019 for prices ranging from \$174,000 to \$195,900 or from \$111.83 to \$130.08 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$202,676 or \$121.29 per square foot of above ground living area, including land, which is within the range on a per square foot basis established by the comparable sales in this record but slightly above the range on an overall basis. The Board finds the higher overall price is justified due to the subject's larger site size. 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: \_\_\_\_\_

CERTIFICATION

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: January 18, 2022



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 9-125 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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COUNTY

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