



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

APPELLANT: Harold Eulien  
DOCKET NO.: 19-05046.001-R-1  
PARCEL NO.: 10-34-401-010

The parties of record before the Property Tax Appeal Board are Harold Eulien, 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:** \$31,570  
**IMPR.:** \$144,905  
**TOTAL:** \$176,475

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 one-story dwelling of brick exterior construction with 3,140 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with a recreation room, central air conditioning, three fireplaces, and an 806 square foot garage. The property has a 42,170 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located .66 to 1.11 miles from the subject, none of which are within the subject's neighborhood. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction that were built from 1994 to 2003. The dwellings range in size from 2,856 to 3,551 square feet of living area and are situated on sites that range in size from 9,150 to 57,260 square feet of land area. Each comparable has

central air conditioning, one or two fireplaces and a garage ranging in size from 609 to 876 square feet of building area. The comparables sold from July 2016 to October 2018 for prices ranging from \$389,950 to \$495,000 or from \$119.72 to \$141.81 per square foot of living area, including land. The appellant submitted a Multiple Listing Service (MLS) sheet associated with comparable sale #3 that disclosed it was rehabbed in 2015. 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 \$176,475. The subject's assessment reflects an estimated market value of \$536,561 or \$170.88 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on three comparable sales, two of which are within the subject's neighborhood. The comparables have sites ranging in size from 42,140 to 67,840 square feet of land area and are improved with one-story or two-story dwellings of frame, masonry, or frame and masonry exterior construction that were built from 1994 to 2003. The dwellings range in size from 3,033 to 4,121 square feet of living area. Each comparable has a basement with a recreation room, central air conditioning, one or two fireplaces and a garage ranging in size from 803 to 973 square feet of building area. The comparables sold from June 2018 to July 2020 for prices ranging from \$630,000 to \$665,000 or from \$156.02 to \$211.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 ten comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to differences in site size, style, and/or dwelling size. Nevertheless, the Board gives less weight to appellant's comparables #1 through #6 along with board of review comparable #2 as they sold in 2016, 2017 or 2020 which is less proximate in time to the January 1, 2019, assessment date and less likely to be reflective of market value. The Board also gives less weight to appellant's comparable #7 as it has a smaller site and an unfinished basement when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables #1 and #3 which sold proximate in time to the assessment date at issue. Despite both comparables having larger dwelling sizes, they are overall more similar to the subject in location, site size, age, and features. The comparables sold in June 2018 and May 2019 for prices of \$630,000 and \$665,000 or for \$156.02 and \$161.37 square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$536,561 or \$170.88 per square foot of living area, including land, which falls below the two best comparable sales in the record on

overall value but higher on a square foot basis. The higher price per square foot is justified when considering economies of scale due to subject's smaller dwelling size. Therefore, after considering adjustments to the best comparable sales for differences including dwelling size when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment based on overvaluation is 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:

April 19, 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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