



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

APPELLANT: Claude Constantinescu  
DOCKET NO.: 21-04879.001-R-1  
PARCEL NO.: 10-24-113-012

The parties of record before the Property Tax Appeal Board are Claude Constantinescu, 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:** \$22,223  
**IMPR.:** \$87,575  
**TOTAL:** \$109,798

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 2021 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 two-story dwelling of vinyl siding exterior construction with 2,282 square feet of living area. The dwelling was constructed in 1997. Features of the home include 3.5 bathrooms, a full walkout-style basement with a recreation room,<sup>1</sup> central air conditioning and a 666 square foot garage. The property has a 12,197 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assessment neighborhood code as the subject and within .33 of a mile from the subject. The comparables consist of two-story dwellings that were built in either

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<sup>1</sup> Descriptive details of the subject not provided by the appellant have been drawn from the property record card supplied by the board of review and outlined in its description of the subject.

1996 or 1997. The dwellings range in size from 2,187 to 2,362 square feet of living area and have unfinished basements as reported by the appellant. Each comparable has either 2.5 or 3 bathrooms, central air conditioning and a garage ranging in size from 440 to 717 square feet of building area. Eight of the homes each have a fireplace. The comparables have improvement assessments ranging from \$74,419 to \$82,226 or from \$33.75 to \$35.32 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$80,178 or \$35.13 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,798. The subject property has an improvement assessment of \$87,575 or \$38.38 per square foot of living area.

In response to the appeal, the board of review submitted a copy of the Multiple Listing Service (MLS) data sheet concerning the May 2022 sale price of the subject property for \$430,000 after being on the market for nine days.

In further support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject and within .25 of a mile from the subject. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built in either 1996 or 1997. The dwellings range in size from 2,035 to 2,226 square feet of living area, from 1.5 to 2.5 bathrooms, an unfinished basement, two of which are walkout-style, central air conditioning and a garage ranging in size from 476 to 704 square feet of building area. Three homes each have a fireplace. Comparables #1, #3 and #5 each have an inground swimming pool. The comparables have improvement assessments ranging from \$82,923 to \$88,232 or from \$38.45 to \$40.75 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of seventeen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #3 and #5 which each feature inground swimming pools, not a feature of the subject.

The Board finds on this limited record that the best evidence of assessment equity is appellant's comparables and board of review comparables #2 and #4 which present varying degrees of similarity to the subject, although the subject has more bathrooms than any of these comparables, suggesting that upward adjustments to the comparables would be necessary to make them more equivalent to the subject. In addition, the subject has a recreation room which is not reported to be a feature of any of the best comparables in the record, again suggesting upward adjustments to the comparables would be necessary to make them more equivalent to the subject in this feature. The comparables have improvement assessments that range from \$74,419 to \$84,487 or from \$33.75 to \$40.75 per square foot of living area. The subject's improvement assessment of \$87,575 or \$38.38 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot basis. Based on this record and considering necessary upward adjustments to the comparables for differences in bathrooms and finished basement area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: \_\_\_\_\_

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:

November 21, 2023



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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