



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

APPELLANT: Michael Mullins  
DOCKET NO.: 22-01557.001-R-1  
PARCEL NO.: 14-22-401-014

The parties of record before the Property Tax Appeal Board are Michael Mullins, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$51,483  
**IMPR.:** \$200,277  
**TOTAL:** \$251,760

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 2022 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 brick exterior construction with 3,956 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, 4½ bathrooms, central air conditioning, two fireplaces and a 792 square foot garage. The property has an approximately 120,692 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,698 to 4,538 square feet of living area. The homes were built from 1989 to 2000. Each comparable has a basement, from 2½ to 5½ bathrooms, one or two

fireplaces and a garage ranging in size from 651 to 992 square feet of building area. Eleven dwellings are reported to have central air conditioning. The comparables have improvement assessments that range from \$149,019 to \$216,312 or from \$39.56 to \$47.71 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$182,985 or \$46.26 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 \$251,760. The subject has an improvement assessment of \$200,277 or \$50.63 per square foot of living area.

In 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 property. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction ranging in size from 3,527 to 4,396 square feet of living area. The homes were built from 1995 to 2013. Each comparable has a basement, from 3½ to 5 bathrooms, central air conditioning, one or two fireplace and a garage ranging in size from 709 to 962 square feet of building area. The comparables have improvement assessments that range from \$185,698 to \$222,728 or from \$50.25 to \$52.65 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 17 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #4, #7, #8, #11 and #12 which differ from the subject in dwelling size and/or have an inferior bathroom count when compared to the subject. The Board gives less weight to appellant comparable #3 which, based on its per square foot improvement assessment, appears to be an outlier relative to other properties in the record. The Board also gives less weight to board of review comparables #1, #2 and #5 which are less similar to the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant comparables #5, #6, #9 and #10 along with board of review comparables #3 and #4 which are more similar to the subject in location, age, design, dwelling size, bathroom count and other features. These comparables have improvement assessments ranging from \$177,160 to \$207,376 or from \$46.32 to \$50.93 per square foot of living area. The subject's improvement assessment of \$200,277 or \$50.63 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, 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:

May 21, 2024



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael Mullins, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085