



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

APPELLANT: Robert Ludwig
DOCKET NO.: 22-02051.001-R-1
PARCEL NO.: 10-34-416-005

The parties of record before the Property Tax Appeal Board are Robert Ludwig, 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: \$36,875
IMPR.: \$215,619
TOTAL: \$252,494

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 2-story dwelling of stone and wood siding exterior construction with 5,120 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, a fireplace and an 1,182 square foot garage.¹ The property has a 52,971 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 three comparable sales located from 0.15 of a mile to 2.24 miles from the subject, two of which are located within the same assessment neighborhood code as the subject. The parcels range in size from 8,712 to 92,783 square feet of land area and are

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant.

improved with 2-story homes ranging in size from 4,446 to 4,900 square feet of living area. The dwellings were built from 1986 to 2009. Each home has a basement, one of which has finished area,² central air conditioning, a fireplace, and a garage ranging in size from 766 to 1,250 square feet of building area. The comparables sold in September 2020 and August 2021 for prices ranging from \$420,000 to \$722,000 or from \$88.55 to \$162.39 per square foot of 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 \$252,494. The subject's assessment reflects a market value of \$757,558 or \$147.96 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.45 of a mile from the subject and within the same assessment neighborhood code as the subject. Comparable #4 is the same property as the appellant's comparable #3.⁴ The parcels range in size from 49,280 to 93,250 square feet of land area and are improved with 2-story or part 1-story and part 2-story homes⁵ of brick or brick and wood siding exterior construction ranging in size from 3,964 to 6,049 square feet of living area. The dwellings were built from 1993 to 1999 with comparable #1 having an effective age of 2001. Each home has a basement with finished area, one of which is a walkout, central air conditioning, three to six fireplaces, and a garage ranging in size from 794 to 1,477 square feet of building area. The comparables sold from June 2020 to February 2022 for prices ranging from \$722,000 to \$889,000 or from \$134.73 to \$189.20 per square foot of living area, including land.

The board of review noted the appellant's comparables are located in a different neighborhood than the subject, sold "as is" in need of renovation, or sold in seven days over the listing price. 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.

² The board of review presented the listing sheet for comparable #1 describing finished basement area.

³ Sec. 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

⁴ The Board notes the parties reported slightly different dwelling sizes for the common comparable.

⁵ The board of review reported comparable #2 is a 1-story home but also reported above ground living area that is greater than the ground floor living area, indicating this home has second floor living area.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparable #3, which sold less proximate in time to the assessment date than other comparables in this record. Moreover, the appellant's comparable #2 is located more than two miles from the subject. The Board also gives less weight to the board of review's comparable #2, which is a substantially smaller home than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review's comparable #4 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features, but have varying degrees of similarity to the subject in site size, basement finish, fireplace count, and garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$722,000 and \$889,000 or \$164.17 and \$162.05 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$757,558 or \$147.96 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and below the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: March 26, 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

Robert Ludwig, 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