



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

APPELLANT: Mark McNulty  
DOCKET NO.: 23-01042.001-R-1  
PARCEL NO.: 06-03-305-019

The parties of record before the Property Tax Appeal Board are Mark McNulty, 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 **A Reduction** 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:** \$16,786  
**IMPR.:** \$111,186  
**TOTAL:** \$127,972

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matter**

This appeal was filed on January 26, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #10 through #12 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1 through #9 in the additional grids are duplicates of the Sec. V data].

**Findings of Fact**

The subject property consists of a 2-story dwelling of wood siding exterior construction with 3,132 square feet of living area. The dwelling was constructed in 2000 and is 23 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace

and a 480 square foot garage.<sup>1</sup> The property has a 12,197 square foot site and is located in Lake Villa, Lake Villa 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 nine equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood frame exterior construction ranging in size from 3,007 to 3,182 square feet of living area. The homes are 21 to 26 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 380 to 894 square feet of living area. The comparables have improvement assessments ranging from \$96,611 to \$111,477 or from \$31.64 to \$36.49 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,286. The subject property has an improvement assessment of \$114,500 or \$36.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. Comparable #1 is the same property as appellant's comparable #2. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 2,926 to 3,055 square feet of living area. The dwellings are either 21 or 22 years old and have basements with finished area. Two homes have central air conditioning. Each comparable has one fireplace and a garage ranging in size from 555 to 765 square feet of building area. The board of review disclosed the parties' common comparable has an inground swimming pool and finished basement area which were not reported by the appellant. The comparables have improvement assessments ranging from \$106,354 to \$111,477 or from \$35.94 to \$36.49 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 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

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<sup>1</sup> 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 in written rebuttal.

The record contains a total of 11 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 through #9 which lack finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which includes the parties' common comparable which have finished basement area and are similar to the subject in location, dwelling size, and age. However, the parties' common comparable has an inground swimming pool, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the subject. The most similar comparables have improvement assessments that range from \$106,354 to \$111,477 or from \$35.94 to \$36.49 per square foot of living area. The subject's improvement assessment of \$114,500 or \$36.56 per square foot of living area falls above 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 subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: \_\_\_\_\_

November 19, 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

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