FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: RICHARD MUELLER
DOCKET NO.: 24-00591.001-R-1
PARCEL NO.: 10-22-401-007

The parties of record before the Property Tax Appeal Board are RICHARD MUELLER, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, in Mundelein, 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:	$42,514
IMPR.:	$153,957
TOTAL:	$196,471

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 2024 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 part one-story and part two-story dwelling of vinyl siding exterior construction with 2,463 square feet of living area. The dwelling was constructed in 2013 and is 11 years old. Features of the home include a full basement with a 1,160 square foot recreation room, 3 full bathrooms, central air conditioning, and a 452 square foot garage.[1] The property has a 8,403 square foot site and is located in Mundelein, Fremont Township, Lake County.

[1] The board of review supplied a copy of the subject's property record card which depicts a 1,160 square foot recreation room. Despite the depiction of two full bathrooms on the subject's property record card, both parties agree the dwelling has 3 full bathrooms.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted the Section V grid analysis with information on three suggested comparable sales which were described as having a different neighborhood code than the subject property. The parcels range in size from 7,840 to 10,910 square feet of land area which are reportedly improved with two-story dwellings of vinyl siding exterior construction. The homes range in age from 13 to 17 years old, and range in size from 2,652 to 2,795 square feet of living area. Each dwelling has a full basement, one of which is a walkout-style and two of which have finished areas of 442 and 1,307 square feet, respectively. Each home has 2 to 4 bathrooms, central air conditioning, and a garage of either 540 or 628 square feet of building area. The comparables sold from July 2023 to April 2024 for prices of $615,000 to $620,000 or from $220.04 to $233.79 per square foot of living area, including land.

Based on this evidence, the appellant requested a revised total assessment of $181,152 which would reflect a market value of $543,510 or $220.67 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $196,471. The subject's assessment reflects a market value of $589,472 or $239.33 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[2]

In response to the appeal, the board of review supplied property record cards for each of the appellant’s comparable properties and the subject. As to the appellant’s comparables, the dwellings are actually one-story homes, not two-story dwellings as described by the appellant. Furthermore, the board of review reported that each of its comparable sales is likewise a one-story home as there are no recent sales of part one-story and part two-story dwellings like the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, where comparable #1 is the same property as appellant’s comparable #3. Each comparable has a different neighborhood code than the subject property and is located from .04 to .57 of a mile from the subject. The parcels range in size from 7,840 to 10,759 square feet of land area which are each improved with one-story dwellings of vinyl siding exterior construction. The homes are 9 or 16 years old, and contain either 2,652 or 2,759 square feet of living area. Each dwelling has a full basement, with finished area ranging from 1,307 to 2,091 square feet. Each home has 2 to 3½ bathrooms, central air conditioning, and a garage of either 540 or 660 square feet of building area. Two comparables each have a fireplace. The comparables sold from July 2023 to March 2024 for prices ranging from $620,000 to $675,000 or from $233.79 to $244.65 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject’s assessment.

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[2] Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

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 a total of five comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board finds none of the comparables are particularly similar to the subject in lot size, age, story height, dwelling size, finished basement size and/or garage size. The subject dwelling is newer than each comparable, except board of review comparable #3, which is 2 years newer than the subject. Each of the suggested comparable dwellings are one-story structures whereas the subject is a part one-story and a part two-story dwelling. The subject dwelling is also smaller than each of the comparables presented by the parties necessitating adjustments to the comparables to make them more equivalent to the subject. The subject has a finished basement area of 1,160 square feet and falls with the range of four finished basements which are 442 to 2,091 square feet of building area necessitating adjustments to each of these and to appellant's comparable #2 that lacks finished area, but also necessitates a downward adjustment for its walkout-style which is not a feature of the subject. Each of these comparables have larger garages than the subject which necessitates further adjustments to make the comparables more similar to the subject.

The five comparables sold for prices ranging from $220.04 to $244.65 per square foot of living area, including land. The subject's assessment reflects a market value of $239.33 per square foot of living area, including land, which is within the range established by the five comparable sales in this record. Based on this evidence and after considering appropriate adjustments to these comparables for numerous differences when compared to the subject, the Board finds the appellant has failed to establish overvaluation by a preponderance of the evidence 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:

C E R T I F I C A T I O N

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: October 21, 2025

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

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