



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

APPELLANT: Michael Rabeler
DOCKET NO.: 24-01508.001-R-1
PARCEL NO.: 10-19-101-004

The parties of record before the Property Tax Appeal Board are Michael Rabeler, 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: \$21,214
IMPR.: \$137,970
TOTAL: \$159,184

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 1.5-story dwelling of wood siding exterior construction with 2,388 square feet of living area. The dwelling was constructed in 1990 and is approximately 34 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 1,059 square foot garage. The property has a 42,258 square foot site and is located in Wauconda, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from 0.20 of a mile to 1.27 miles from the subject. The parcels range in size from 9,749 to 24,333 square feet of land area and are improved with 2-story homes ranging in size from 2,162 to 2,795 square feet of living

¹ Additional features of the subject are found in its property record card presented by the board of review, which was not refuted by the appellant.

area. The dwellings range in age from 18 to 31 years old. Each home has a basement, one of which has finished area,² central air conditioning, and a garage ranging in size from 440 to 774 square feet of building area. The comparables sold from February to August 2023 for prices ranging from \$365,000 to \$470,000 or from \$131.84 to \$197.23 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 \$159,184. The subject's assessment reflects a market value of \$477,600 or \$200.00 per square foot of living area, land included, when using 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 three comparable sales located within 0.20 of a mile from the subject. Comparable #3 is the same sale as the appellant's comparable #5. The parcels range in size from 10,454 to 42,689 square feet of land area and are improved with 1.5-story or 2-story homes ranging in size from 2,057 to 3,074 square feet of living area. The dwellings range in age from 26 to 34 years old. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 506 to 770 square feet of building area. The comparables sold from August 2023 to March 2024 for prices ranging from \$445,000 to \$565,000 or from \$183.80 to \$218.46 per square foot of living area, including land.

The board of review submitted a brief contending that the subject is a custom home on an acre lot with very good quality construction, similar to the board of review's comparables #1 and #2 with very good quality construction. The board of review asserted the appellant's comparables are located in tract developments with comparables #1, #2, and #5 having average plus quality construction and comparables #3 and #4 having good quality construction. 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.

The record contains a total of seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, due to substantial differences from the subject in age and/or which are located more than one mile from

² The board of review reported comparable #3 that is common to both parties has finished basement area, which was not refuted by the appellant.

³ Section 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 2024.

the subject. The Board gives less weight to the board of review's comparable #2, which has a substantially larger home than the subject.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #4, the appellant's comparable #5/board of review's comparable #3, and the board of review's comparable #1, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features, although these comparables have smaller garages than the subject, three comparables have much smaller sites than the subject, three comparables have lower quality of construction than the subject, and three comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$379,000 to \$470,000 or from \$175.30 to \$218.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$477,600 or \$200.00 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, such as site size, the Board finds the subject's assessment is supported. Based on this evidence, 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: _____

December 23, 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

AGENCY

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