



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Cindy Winemaster
DOCKET NO.: 24-01521.001-R-1
PARCEL NO.: 10-36-202-153

The parties of record before the Property Tax Appeal Board are Cindy Winemaster, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$38,386
IMPR.: \$105,000
TOTAL: \$143,386

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 1.75-story dwelling of wood siding exterior construction with 2,079 square feet of living area. The dwelling was constructed in 1945, is approximately 79 years old, and has a reported effective age of 1963 due to remodeling.¹ Features of the home include a basement with 90 square feet of finished area, central air conditioning, and a 3,072 square foot metal utility shed built in 2015. The property has an approximately 27,870 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.42 of a mile from the subject. The comparables are improved with

¹ Additional details not reported by the appellant are found in the subject's property record card submitted by the board of review, which was not refuted by the appellant.

2-story homes ranging in size from 2,052 to 2,737 square feet of living area that range in age from 67 to 101 years old. Each home has a basement, one of which has 322 square feet of finished area, central air conditioning, and a garage ranging in size from 343 to 576 square feet of building area. The comparables have improvement assessments ranging from \$78,176 to \$117,355 or from \$38.10 to \$44.31 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 \$152,628. The subject property has an improvement assessment of \$114,242 or \$54.95 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.54 of a mile from the subject. The comparables are improved with 1.5-story or 2-story homes ranging in size from 1,710 to 2,245 square feet of living area that range in age from 30 to 46 years old. Each home has a basement, two of which have 610 or 900 square feet of finished area, central air conditioning, and a garage ranging in size from 441 to 946 square feet of building area. The comparables have improvement assessments ranging from \$86,122 to \$112,646 or from \$50.18 to \$52.82 per square foot of living area.

The board of review noted the subject's improvement assessment includes the 3,072 square foot utility shed which is larger than the subject home and is not common for the subject's area. The board of review computed a contribution to the subject's market value of \$55,554 based on its cost tables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 and the board of review's comparable #1, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparables #2, #3, and #4, which are more similar to the subject in dwelling size, location, and some features, although these comparables have varying degrees of similarity to the subject in age/effective age and basement finish, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, none of these comparables has a metal shed like the subject, but these comparables each have a garage unlike the subject, suggesting additional adjustments would be needed.

These comparables have improvement assessments that range from \$78,176 to \$112,646 or from \$38.10 to \$52.82 per square foot of living area. The subject's improvement assessment of \$114,242 or \$54.95 per square foot of living area falls above the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, including the metal shed that is a feature of the subject as well as other differences, the Board finds the subject's assessment is excessive.

Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that 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: _____

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:

January 20, 2026



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

Cindy Winemaster, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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