



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven Pratt
DOCKET NO.: 24-01541.001-R-1
PARCEL NO.: 10-21-402-034

The parties of record before the Property Tax Appeal Board are Steven Pratt, the appellant, by Ronald Kingsley, attorney-at-law 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: \$33,988
IMPR.: \$151,133
TOTAL: \$185,121

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 is improved with a two-story duplex of wood siding exterior construction that contains 2,844 square feet of living area. The dwelling was constructed in 2021 and is approximately 3 years old. Features of the property include a basement with 1,980 square feet of building area, central air conditioning, 3½ bathrooms, and an attached garage with 440 square feet of building area. The property has an 11,810 square foot site located in Hawthorn Woods, 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 improved with two-story dwellings of wood frame construction ranging in size from 2,804 to 3,411 square feet of living area. The dwellings range in age from 25 to 34 years old. Each property has a basement, central air conditioning, 2½ or 3½ bathrooms, and a garage ranging in size from 420 to 726 square feet of

building area. Four of the comparables each have one fireplace. The comparables have sites ranging in size from 9,448 to 14,810 square feet of land area. These properties are located in Mundelein from 1.65 to 1.96 miles from the subject property. The sales occurred from April 2023 to August 2023 for prices ranging from \$380,750 to \$617,000 or from \$135.79 to \$180.89 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$145,030.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,121. The subject's assessment reflects a market value of \$555,419 or \$195.30 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of one-story dwellings of vinyl siding or wood siding exterior construction that have 1,662 or 2,408 square feet of living area. The dwellings are 3 or 4 years old. Each property has a full basement with two having finished area, central air conditioning, and a garage with either 456 or 642 square feet of building area. The homes have 2, 2½ or 3½ bathrooms and two comparables each have one fireplace. These properties have sites ranging in size from 9,698 to 11,783 square feet of land area. The comparables have the same neighborhood code as the subject and are located along the same street and within 531 feet of the subject property. The sales occurred from June 2022 to June 2024 for prices ranging from \$457,500 to \$617,450 or from \$227.37 to \$354.99 per square foot of living area, including land. The board of review explained the comparable sales are townhouse style dwellings that are located in the same development as the subject.

The board of review also explained the subject property is located at the end of a cul-de-sac, a positive locational factor, and is a townhouse-style dwelling. The board of review further asserted the appellant provided detached single-unit sales. To support this statement the board of review subjected copies of the Multiple Listing Service (MLS) listing sheets for the appellant's comparables that disclosed each property was a detached two-story dwelling located in Mundelein. The board of review also provided an aerial view of the subject property depicting the property's location and style.

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 this burden of proof and a reduction in the subject's assessment is not warranted.

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

The parties submitted information on nine comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables that are dissimilar to the subject in location and are improved with older detached two-story dwellings that are unlike the subject property that is improved with a two-story duplex/townhouse. The board of review comparables are more similar to the subject in location in that they are situated along the same street as the subject and within the same development as the subject as well as being improved with duplex-style residences. The board of review comparables are similar to the subject in age but are improved with one-story duplexes that differ from the subject's two-story design. The comparables have varying degrees of similarity to the subject in features. Nevertheless, these most similar comparables sold for prices ranging from \$457,500 to \$617,450 or from \$227.37 to \$354.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$555,419 or \$195.30 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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:

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

Steven Pratt, 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