



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Debra Ann Kreusch
DOCKET NO.: 24-01542.001-R-1
PARCEL NO.: 10-24-308-017

The parties of record before the Property Tax Appeal Board are Debra Ann Kreusch, 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:	\$16,440
IMPR.:	\$72,924
TOTAL:	\$89,364

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 one-story dwelling of brick exterior construction containing 1,125 square feet of living area. The dwelling was constructed in 1968 and is approximately 56 years old. Features of the property include a 1,097 square foot basement with 394 square feet of finished area, central air conditioning, 1½ bathrooms, and an attached garage with 299 square feet of building area. The property has a site with approximately 8,220 square feet of land area located in Mundelein, 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 one-story dwellings of wood frame construction that range in size from 948 to 1,290 square feet of living area. The dwellings range in age from 64 to 70 years old. Each comparable has a basement, central air conditioning, and a garage ranging in size from 440 to 616 square feet of building area. The

comparables have 1, 1½ or 2 bathrooms. Two comparables each have one fireplace. These properties have sites ranging in size from 7,261 to 9,186 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from approximately .45 to .94 of a mile from the subject property. The sales occurred from November 2022 to September 2023 for prices ranging from \$212,000 to \$259,000 or from \$193.72 to \$223.63 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$75,742.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,364. The subject's assessment reflects a market value of \$268,119 or \$238.33 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 improved with one-story dwellings of wood siding or brick exterior construction that have either 1,014 or 1,066 square feet of living area. The dwellings range in age from 63 to 67 years old. Two comparables have full basements with finished area and two comparables have no basements. Each property has central air conditioning, and 1 or 2½ bathrooms. One comparable has one fireplace and three comparables have a garage ranging in size from 352 to 528 square feet of building area. These properties have sites ranging in size from 7,200 to 7,980 square feet of land area. The comparables have the same neighborhood code as the subject and are located from approximately .30 of a mile to 1.03 miles from the subject property. The sales occurred from June 2023 to March 2024 for prices ranging from \$255,000 to \$290,000 or from \$239.21 to \$272.05 per square foot of living area, including land.

The board of review submitted a copy of the appellant's sales grid analysis and commented that appellant's sales #1, #4 and #5 sold either 24 or 25 months prior to the assessment date.² The board of review also asserted that appellant's comparable sale #2 sold "as is" and was an estate sale; the board of review provided a copy of the Multiple Listing Service (MLS) listing sheet associated with appellant's comparable #2 to support this statement.

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 information on nine comparables sales to support their respective positions. The comparables have the same neighborhood code as the subject property and are

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.

² The comparables actually sold approximately 12 or 13 months prior to the assessment date.

improved with dwellings similar to the subject in style, size and age. The Board gives less weight to appellant's comparables #1, #4 and #5 as these properties sold in November 2022 or December 2022, not as proximate in time to the assessment date at issue as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 and the board of review comparable sales that sold from February 2023 to March 2024. These five dwellings range in size from 1,014 to 1,262 square feet of living area and in age from 63 to 70 years old. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. These comparables sold for prices ranging from \$220,630 to \$290,000 or from \$205.23 to \$272.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,119 or \$238.33 per square foot of living area, including land, which is within the range 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

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