



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Toni Antonetti
DOCKET NO.: 24-01544.001-R-1
PARCEL NO.: 10-24-413-033

The parties of record before the Property Tax Appeal Board are Toni Antonetti, 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:	\$16,073
IMPR.:	\$94,944
TOTAL:	\$111,017

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 split-level style dwelling with vinyl siding exterior construction that contains 1,310 square feet of living area.¹ The dwelling was built in 1998 and is approximately 26 years old. Features of the property include a lower level with 532 square feet of finished area, central air conditioning, three bathrooms, and a detached garage with 576 square feet of building area. The property has a site with approximately 7,500 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

¹ Both the appellant and the board of review described the dwelling as a one-story home; however, a copy of the subject's property record card describes the subject dwelling as a split-level home, which the Board finds is the best evidence of the description of the subject dwelling.

wood frame construction that range in size from 1,064 to 1,226 square feet of living area. The dwellings range in age from 46 to 65 years old. The comparables have one or two bathrooms, three comparables have central air conditioning, two comparables each have one fireplace, and four comparables have garages that range in size from 528 to 576 square feet of building area. These properties have sites ranging in size from approximately 7,130 to 10,210 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .14 to .61 of a mile from the subject property. The sales occurred from February 2023 to November 2023 for prices ranging from \$190,000 to \$308,000 or from \$178.57 to \$261.90 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$92,127.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,017. The subject's assessment reflects a market value of \$333,084 or \$254.26 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparables #1 and #2 being the same properties as appellant's comparables #4 and #5, respectively.³ The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,128 to 1,226 square feet of living area and in age from 45 to 64 years old. One comparable has a full basement and each comparable has lower-level finished area ranging in size from 567 to 608 square feet. Each property has central air conditioning, two bathrooms and a garage ranging in size from 528 to 576 square feet of building area. These properties have sites ranging in size from 7,500 to 10,212 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .61 of a mile from the subject property. The sales occurred from February 2023 to November 2023 for prices ranging from \$275,000 to \$300,000 or from \$240.62 to \$260.42 per square foot of living area, including land.

The board of review submitted a copy of the appellant's comparable sales grid analysis noting the comparables are from 20 to 39 years older than the subject; comparable #1 sold "as is" and was in need of rehabilitation as per the MLS; and comparables #2 and #3 were under contract in one day. To support its statements the board of review submitted copies of the Multiple Listing Service (MLS) listing sheets for appellant's comparables #1, #2 and #3. The MLS listing sheets indicated these comparables are 1.5-story or tri-level style dwellings. The MLS listing sheet for appellant's comparable #1 described the home as a "fixer-upper" and stated the home offers a great potential for those with a vision for renovation and updating.

Conclusion of Law

² 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.

³ The parties report a different dwelling size, sale date, and purchase price for the common property identified as appellant's comparable #5/board of review comparable #2.

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.

Notwithstanding the duplicate properties, the parties submitted information on nine comparable sales that are similar to the subject in location to support their respective positions. The comparables are improved with homes that are similar to the subject in size but are from approximately 19 to 38 years older than the subject dwelling indicating that each comparable would require an upward adjustment to make the property more equivalent to the subject in age. These properties have varying degrees of similarity in features that would require adjustments to make them more equivalent to the subject property. Each comparable has one or two fewer bathrooms than the subject, two comparables have no central air conditioning, and one comparable has no garage, indicating these comparables would require upward adjustments to make them more equivalent to the subject property for these differences. Conversely, four comparables each have one fireplace, unlike the subject property, indicating downward adjustments would be appropriate. The comparables sold in 2023 for prices ranging from \$190,000 to \$308,000 or from \$178.57 to \$261.90 per square foot of living area, including land. The comparable at the low end of the range was described as a "fixer-upper" and as a great potential for renovation or updating. The subject's assessment reflects a market value of \$333,084 or \$254.26 per square foot of living area, including land, which is above the overall price range but is within the range on a per square foot of living area basis as established by the comparable sales in this record. The subject's overall higher value is appropriate given the property's newer age relative to the comparables and considering the adjustments to the comparables to make them equivalent to the subject property in features. 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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