



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

APPELLANT: Frank Bruno
DOCKET NO.: 24-01545.001-R-1
PARCEL NO.: 10-25-221-004

The parties of record before the Property Tax Appeal Board are Frank Bruno, 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: \$16,558
IMPR.: \$95,197
TOTAL: \$111,755

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 dwelling of wood siding exterior construction that contains 1,664 square feet of living area. The dwelling was constructed in 1969 and is approximately 55 years old. Features of the property include a basement that is partially finished, central air conditioning, 1½ bathrooms, and a detached garage with 528 square feet of building area. The property has an 8,450 square foot site 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 four comparable sales improved with 1.5-story dwellings of wood frame construction that range in size from 1,366 to 1,945 square feet of living area. The homes range in age from 77 to 96 years old. Each property has a basement and a garage ranging in size from 280 to 616 square feet of building area. Four comparables have central air

conditioning, two comparables each have one fireplace, and each comparable has 1, 1½, 2 or 3 bathrooms. The comparables have sites ranging in size from 8,350 to 10,001 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .14 to .46 of a mile from the subject property. These properties sold from February 2022 to December 2022 for prices ranging from \$235,000 to \$275,000 or from \$137.79 to \$188.61 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$86,519.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,755. The subject's assessment reflects a market value of \$335,299 or \$201.50 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 1.5-story or 2-story dwellings of wood siding or brick exterior construction that range in size from 1,354 to 1,686 square feet of living area. The dwellings are 76 or 92 years old. Each property has a basement with three having finished area, central air conditioning, two or three bathrooms, and a garage ranging in size from 280 to 510 square feet of building area. Two comparables each have one fireplace. The comparables have sites ranging in size from 7,405 to 8,450 square feet of land area. The comparables are located from approximately .04 to .49 of a mile from the subject property. The sales occurred from November 2022 to March 2024 for prices ranging from \$275,000 to \$354,900 or from \$188.61 to \$226.28 per square foot of living area, including land. The board of review indicated the comparables are all located in the subject's immediate market area and in the subject's school district. Board of review comparable sale #3 is the same property as appellant's comparable sale #5.

The board of review submitted a copy of the appellant's comparable sales grid analysis and highlighted the 2022 sale dates. The board of review also asserted that appellant's comparable #1 was an estate sale that sold "as is" in one day and appellant's comparable #2 sold above the list date in one day.

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.

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 record contains eight comparable sales submitted by the parties with one comparable being a duplicate. The Board gives less weight to appellant's comparables #1, #2, #3 and #5 as well as board of review comparable #3 (the duplicate of appellant's comparable #5) as these properties sold from February 2022 to November 2022 not as proximate in time to the assessment date at issue as the best sales in this record. The Board gives most weight to appellant's comparable #4, as well as board of review comparables #1, #2 and #4 as these comparables sold most proximate in time to the assessment date at issue. These four comparables are improved with homes that are from approximately 21 to 37 years older than the subject dwelling indicating that each comparable would require an upward adjustment to make them more equivalent to the subject in age. Additionally, appellant's comparable #4 and board of review comparables #1 and #2 are approximately 18% or 19% smaller than the subject dwelling, indicating upward adjustments for size would be appropriate to make the comparables more equivalent to the subject in dwelling size. These four comparables sold for prices ranging from \$245,900 to \$354,900 or from \$180.01 to \$226.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$335,299 or \$201.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the appropriate adjustments to the comparables to make them more equivalent to the subject property. 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: _____

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: _____

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

Frank Bruno, 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