



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

APPELLANT: Dennis Krueger  
DOCKET NO.: 24-01546.001-R-1  
PARCEL NO.: 10-27-107-012

The parties of record before the Property Tax Appeal Board are Dennis Krueger, the appellant, by attorney Ronald Kingsley, 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:** \$43,318  
**IMPR.:** \$165,652  
**TOTAL:** \$208,970

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 one-story dwelling of vinyl siding exterior construction with 2,586 square feet of living area. The dwelling was constructed in 2012 and is approximately 12 years old. Features of the home include a walkout-style basement with finished area, central air conditioning, a fireplace and a 649 square foot garage.<sup>1</sup> The property has an 8,054 square foot site and is 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 located in the same neighborhood code and within .47 of a mile from the subject. The parcels range in size from 7,841 to 10,912 square feet of land area which are each improved with a one-story dwelling of “wood frame” exterior

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<sup>1</sup> Additional descriptive details are found in the subject’s property record card provided by the board of review, which were unrefuted by the appellant.

construction.<sup>2</sup> The homes are either 14 or 17 years old and contain either 2,652 or 2,795 square feet of living area. Each comparable has a basement. Features include central air conditioning and a garage ranging in size from 460 to 628 square feet of building area. Three homes each have a fireplace. The comparables sold from March 2023 to May 2024 for prices ranging from \$579,500 to \$630,000 or from \$218.51 to \$237.56 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,970. The subject's assessment reflects a market value of \$626,973 or \$242.45 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

As part of the submission, the board of review provided a copy of the appellant's Sec. V grid of comparable sales noting that the subject was the newest dwelling among the properties and has a walkout-style basement. In addition, appellant's comparables #1, #3 and #4 have two-car garages.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and within .62 of a mile from the subject. Board of review comparables #2 and #3 are the same properties as appellant's comparables #4 and #3, respectively. The parcels range in size from 7,840 to 10,759 square feet of land area and are improved with one-story dwellings of vinyl siding exterior construction. The homes range in age from 9 to 17 years old and range in size from 2,652 to 2,787 square feet of living area. Each comparable has a basement, three of which have finished area according to the board of review grid analysis.<sup>4</sup> Features include central air conditioning, and a garage ranging in size from 540 to 660 square feet of building area. Two homes each have a fireplace. Additional notations in the grid analysis indicate that three homes are "older," one has an unfinished basement, and two comparables have "smaller garage[s]." The board of review also stated the "subject has the desirable larger finished walkout basement." The comparables sold from July 2023 to March 2024 for prices ranging from \$615,000 to \$675,000 or from \$220.67 to \$244.65 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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

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<sup>2</sup> The subject dwelling was likewise described by the appellant as being of "wood frame" exterior construction.

<sup>3</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

<sup>4</sup> Although additional notations were made to the appellant's grid analysis in the board of review submission, neither of the common properties were described as having finished basement area in those notations.

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 a total of six suggested comparable sales, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The comparable sales are each similar to the subject in location, design, exterior construction, dwelling size, foundation type and some features. But for board of review comparable #1, the subject dwelling is newer than the remaining five comparables presented by the parties necessitating adjustments to each for this age difference in order to make the comparables more equivalent to the subject. Besides the subject's walkout style basement which is not noted as a feature of any of the comparable properties, the subject also has a larger garage than all comparables, except board of review comparable #1. These five similar comparables sold from March 2023 to May 2024 for prices ranging from \$579,500 to \$675,000 or from \$218.51 to \$244.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$626,973 or \$242.45 per square foot of living area, including land, which is within the range of the comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent to the subject, the Board finds 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

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