



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

APPELLANT: Harold Eulien
DOCKET NO.: 24-01552.001-R-1
PARCEL NO.: 10-34-401-010

The parties of record before the Property Tax Appeal Board are Harold Eulien, 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: \$34,056
IMPR.: \$173,109
TOTAL: \$207,165

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 two-story dwelling of stucco¹ exterior construction with 3,140 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a basement with 1,636 square feet of finished area, 4½ bathrooms, central air conditioning, three fireplaces, and an 806 square foot garage. The property has an approximately 42,062 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 within 1.99-miles from the

¹ The parties disagree on the subject's exterior construction material. The Board finds the best evidence of the exterior construction material is found in the subject's property record card submitted by the board of review which was not refuted by the appellant.

subject. Only comparable #3 has the same assigned assessment neighborhood code as the subject. The parcels range in size from 9,500 to 217,800 square feet of land area which are each improved with a one-story dwelling of frame exterior construction. The dwellings range in age from 17 to 52 years old and range in size from 2,652 to 3,764 square feet of living area. Each comparable has an unfinished basement, and 2, 2 ½ or 4 bathrooms. Three homes each have central air conditioning and a garage ranging in size from 460 to 858 square feet of building area. Each home has a fireplace. The comparables sold from March to September 2023 for prices ranging from \$540,000 to \$640,000 or from \$162.85 to \$218.51 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$180,009 which would reflect a market value of approximately \$540,027 or \$171.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,165. The subject's assessment reflects a market value of \$621,557 or \$197.95 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In rebuttal to the appellant's evidence, the board of review reported, with supporting Multiple Listing Service (MLS) data sheets or listing history information, that appellant's comparables #1, #2 and #4 were "sold as-is," an estate sale sold as-is, and sold in 5 days above the asking price, respectively.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject and within 1.07 miles from the subject. The board of review included a location map with a narrative contending the subject backs up to a pond, whereas board of review comparable #1 is located on an average corner site, board of review comparable #2 has a pond view and board of review comparable #3 is on a corner site with partial views of a lake. The parcels range in size from 43,246 to 62,112 square feet of land area and are each improved with either a 1.5-story or a 2-story dwelling of brick, vinyl siding or wood siding exterior construction. The homes are either 30 or 34 years old and range in size from 3,412 to 3,688 square feet of living area. Each comparable has a basement, with finished area of either 911 or 1,225 square feet. Features include 3½, 4½ or 5 bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 600 to 883 square feet of building area. Additional notations in the grid analysis indicate that the subject has the largest basement, and the largest basement finished area. The comparables sold from December 2023 to September 2024 for prices ranging from \$640,000 to \$768,000 or from \$187.35 to \$215.42 per square foot of living area, including land.

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

² 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.

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 a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 and #4, due to their differing ages when compared to the subject.

The Board finds the best evidence of market value consists of appellant's comparables #1 and #3 as well as the board of review comparables, which have varying degrees of similarity to the subject in age, design, exterior construction, dwelling size, basement size, basement finish and several features. Adjustments to these five comparables are necessary for differences in lot size, age, dwelling size, basement size, finished basement size, fireplace count, and/or garage size to make the comparables more equivalent to the subject. These comparables sold from August 2023 to September 2024 for prices ranging from \$540,000 to \$768,000 or from \$162.85 to \$215.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$621,557 or \$197.95 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. Furthermore, given the best evidence in the record, greatest weight should be placed on appellant's comparable #3 which is closest in proximity to the subject and most similar to the subject in age as well. Comparables #3 sold for prices of \$640,000 or for \$170.03 per square foot of living area, including land, which further supports that a reduction in the subject's assessment is not warranted on market value grounds once adjustments to the comparable are considered for differences in bathroom count, dwelling size, basement size and garage size.

Based on this evidence, 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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