



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

APPELLANT: James Esperson
DOCKET NO.: 24-01554.001-R-1
PARCEL NO.: 10-35-102-004

The parties of record before the Property Tax Appeal Board are James Esperson, 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: \$66,184
IMPR.: \$197,813
TOTAL: \$263,997

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 brick¹ exterior construction with 4,572 square feet of living area. The dwelling was constructed in 1986 and is approximately 38 years old. Features of the home include an unfinished basement, 3½ bathrooms, central air conditioning, three fireplaces on one stack, a 739 square foot garage, and an inground swimming pool. 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 three comparable sales located within .43 of a mile and

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

within the same assigned assessment neighborhood code as the subject. The parcels range in size from 44,074 to 65,067 square feet of land area which are each improved with either a 1.5-story or a 2-story dwelling of wood siding exterior construction. The dwellings range in age from 34 to 37 years old and range in size from 4,104 to 5,260 square feet of living area. Each comparable has an unfinished basement, 2½ or 4 bathrooms, central air conditioning, one or three fireplaces, and a garage ranging in size from 544 to 912 square feet of building area. The comparables sold from February to June 2022 for prices ranging from \$615,000 to \$730,000 or from \$123.57 to \$149.85 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$246,863 which would reflect a market value of approximately \$740,589 or \$161.98 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 \$263,997. The subject's assessment reflects a market value of \$792,070 or \$173.24 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 three comparable sales located in the same neighborhood code as the subject and within .94 of a mile from the subject. The parcels range in size from 42,654 to 60,453 square feet of land area and are each improved with a two-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 3,764 square feet of living area. Each comparable has a basement, with finished area of either 1,903 or 1,225 square feet. Features include 4, 4½ or 5 bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 600 to 704 square feet of building area. The comparables sold from August 2023 to July 2024 for prices ranging from \$640,000 to \$768,000 or from \$170.03 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.

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 six suggested comparable sales to support their respective positions before the Property Tax Appeal Board, none of which are particularly similar to the

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.

subject other than location and age. The subject dwelling is older than all six of the suggested comparables, indicating downward adjustments to the comparables would be appropriate to make them more equivalent to the subject. The comparables differ in bathroom count when compared to the subject also necessitate adjustments to make them more equivalent to the subject. Likewise, there are differences in dwelling size, basement size, and/or basement finish when compared to the subject which also necessitate adjustments. None of the comparables have an inground swimming pool amenity like the subject, suggesting upward adjustments to the comparables for this difference. The comparables sold from February 2022 to July 2024 for prices ranging from \$615,000 to \$768,000 or from \$123.57 to \$215.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$792,070 or \$173.24 per square foot of living area, including land, which is above the range of the comparable sales in this record in terms of overall value and within the range on a per-square-foot of living area basis, which the Board finds to be logical as the subject dwelling has a swimming pool, which is not a feature of any of these comparables.

Based on this evidence and after considering appropriate adjustments to the 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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