FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Judy Konnerth
DOCKET NO.: 24-02017.001-R-1
PARCEL NO.: 10-35-103-002

The parties of record before the Property Tax Appeal Board are Judy Konnerth, 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:	$45,033
IMPR.:	$162,994
TOTAL:	$208,027

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 2-story dwelling of wood siding exterior construction with 3,564 square feet of living area. The dwelling was constructed in 1983 and is approximately 41 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, an inground swimming pool, a gazebo and a 978 square foot garage.[1] The property has an 85,090 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located .15 of a mile to 1.13 miles from the subject. The comparables consist of 2-

[1] The Board finds the best description of the subject property was the property record card submitted by the board of review.

story dwellings of wood frame exterior construction ranging in size from 3,408 to 3,740 square feet of living area. The homes are 21 to 85 years old and have unfinished basements. Eight comparables have central air conditioning. Each comparable has one fireplace and a garage ranging in size from 28 to 966 square feet of building area. The comparables have improvement assessments ranging from $103,082 to $171,796 or from $27.56 to $49.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $208,027. The subject property has an improvement assessment of $162,994 or $45.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .20 of a mile from the subject. Board of review comparables #2 and #3 are the same properties as appellant's comparables #7 and #8, respectively. The comparables consist of 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,408 to 3,803 square feet of living area. The homes are 28 to 39 years old. Each dwelling has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 600 to 1,024 square feet of building area. Comparable #1 has an inground swimming pool and comparable #3 has a gazebo. The comparables have improvement assessments ranging from $159,449 to $188,963 or from $46.79 to $49.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). 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 10 equity comparables which includes the two common comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #1 due to its location being over 1 mile from the subject. The Board gives less weight to board of review comparable #3 due to difference in design/story height when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #9 along with the board of review comparables #2 and #3, two of which were common comparables. These eight comparables are overall more similar to the subject in location, age, dwelling size and some features. However, six comparables lack finished basement area and seven comparables lack an inground swimming pool, suggesting upward adjustments are necessary to make them more equivalent to the subject. The comparables have improvement assessments ranging from $149,298 to $168,699 or from $41.38 to $49.01 per square foot of living area. The subject's improvement assessment of $162,994 or $45.73 per square foot of living area is within the range established by the best comparables in this record and below on a per square foot basis to the two common comparables which have finished basement area. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: March 17, 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

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