



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

APPELLANT: Michael Cook  
DOCKET NO.: 24-02019.001-R-1  
PARCEL NO.: 10-35-303-006

The parties of record before the Property Tax Appeal Board are Michael Cook, 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 **A Reduction** 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:** \$45,436  
**IMPR.:** \$271,285  
**TOTAL:** \$316,721

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 brick exterior construction with 5,582 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, an inground swimming pool and a 1,203 square foot garage. The property has a 86,667 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 four equity comparables located within .95 of a mile from the subject. The comparables consist of 2-story dwellings of wood frame exterior construction ranging in size from 5,391 to 5,722 square feet of

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<sup>1</sup> The Board finds the best description of the subject was gleaned from the property record card submitted by the board of review.

living area. The homes are 21 to 36 years old and have unfinished basements. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 836 to 1,477 square feet of building area. The comparables have improvement assessments ranging from \$242,815 to \$282,678 or from \$45.04 to \$49.40 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 \$322,078. The subject property has an improvement assessment of \$276,642 or \$49.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .92 of a mile from the subject. Comparables #1 and #3 are the properties as appellant's comparable #2 and #3, respectively. The comparables consist of 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,189 to 5,722 square feet of living area. The homes are 18 to 24 years old and have basements, two with finished area.<sup>2</sup> Each dwelling has central air conditioning, two or two fireplaces and a garage ranging in size from 836 to 1,267 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$254,055 to \$282,678 or from \$48.24 to \$49.40 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board which includes the parties' two common comparables. The Board gives less weight to the parties' two common comparables which have finished basement area, a feature the subject lacks. The Board gives less weight to appellant's comparable #1 due to difference in age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparable #2 which overall are more similar to the subject in location, age, dwelling size and some features. However, appellant's comparable #4 lacks an inground swimming pool suggesting an upward adjustment is necessary to make it more equivalent to the subject. The comparables have improvement assessments of \$254,055 and \$266,168 or \$48.52 and \$48.96 per square foot of living area. The subject's improvement assessment of \$276,642 or

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<sup>2</sup> The board of review disclosed the parties' two common comparables have finished basement area which were not refuted by the appellant.

\$49.56 per square foot of living area is above the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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:

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

AGENCY

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