



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

APPELLANT: Wesley Tanner
DOCKET NO.: 24-02098.001-R-1
PARCEL NO.: 10-24-412-003

The parties of record before the Property Tax Appeal Board are Wesley Tanner, the appellant; 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: \$16,516
IMPR.: \$87,500
TOTAL: \$104,016

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 wood siding exterior construction with 1,880 square feet of living area. The dwelling was constructed in 1959 and is approximately 65 years old. The dwelling has an effective age of 1973 due to remodeling in 1973. Features of the home include a crawl space foundation, central air conditioning and a garage with 618 square feet of building area.¹ The property has an 8,370 square foot site and is located in Mundelein, Mundelein 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 properties that have the same assessment neighborhood code as the subject and within .78 of a mile from the subject property. The comparables have sites that range in size from 6,530 to 8,400 square feet of land area. The

¹ The parties differ as to whether the subject has a fireplace. The appellant reported that the subject has no fireplace, whereas the board of review reported the subject has one fireplace.

comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,659 to 1,860 square feet of living area. The dwellings were built from 1952 to 1971. Comparable #1 has an unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 399 to 624 square feet of building area. Comparable #3 has a fireplace. The comparables sold in January or June 2023 for prices ranging from \$225,000 to \$304,000 or from \$135.62 to \$165.66 per square foot of living area, including land. The appellant also revealed the subject was purchased in February 2021 for \$255,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$86,804, which would reflect a market value of \$260,438 or \$138.53 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,329. The subject's assessment reflects a market value of \$352,022 or \$187.25 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 four comparable properties that have the same assessment neighborhood code as the subject and are located within .78 of a mile from the subject property. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 7,274 to 8,400 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,505 to 1,860 square feet of living area. The dwellings are from 66 to 72 years old. Comparable #4 has a basement with finished area. Each comparable has central air conditioning, three comparables each have a fireplace and three comparables each have a garage ranging in size from 440 to 624 square feet of building area. The comparables sold from March 2022 to June 2023 for prices ranging from \$270,000 to \$335,000 or from \$163.44 to \$222.59 per square foot of living area, including land.

The board of review also disclosed that the subject property had been listed for sale in late 2000 for \$279,900 and was subsequently reduced to \$249,900 on January 1, 2021 prior to selling for \$255,000 on February 23, 2021. The board of review argued that the appellant's comparable #1 is located on a "traffic street" and "was in poor condition," and does not provide a good indicator of value.

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

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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties disclosed the subject property was purchased in February 2021 for \$255,000 and also submitted five comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given little weight to the sale of the subject property which occurred 2 years and 10 months prior to the lien date at issue and is less likely to be indicative of the market value as of the January 1, 2024 assessment date. The Board has given less weight to the appellant's comparable #1 and board of review comparables #3 and #4, which have basement foundations, unlike the subject or they lack a garage, a feature of the subject.

The Board finds the best evidence of market value to be the parties' two common comparables, which are similar to the subject in location, site size, dwelling size, design, age and some features. These two comparables sold in January and June 2023 for prices of \$275,000 and \$304,000 or for \$163.44 and \$165.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$352,022 or \$187.25 per square foot of living area, including land, which falls above the two best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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

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: February 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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