



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

APPELLANT: Pamela Barbeau, Carol Wendt Dinelli Trust
DOCKET NO.: 24-02761.001-R-1
PARCEL NO.: 10-25-106-006

The parties of record before the Property Tax Appeal Board are Pamela Barbeau, Carol Wendt Dinelli Trust, 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 **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: \$14,122
IMPR.: \$83,861
TOTAL: \$97,983

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 ranch dwelling of brick and vinyl siding exterior construction with 1,350 square feet of living area.¹ The dwelling was constructed in 1972 and is 52 years old. Features of the home include a basement with finished area, central air conditioning, 1½ bathrooms, a fireplace and a one-car garage with 242 square feet of building area. The property has an approximately 6,750 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 an appraisal estimating the subject property had a market value of \$215,000 as of January 1, 2024. The appraisal was prepared by R. Steven Kephart, an Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the

¹ The Board finds the best description of the subject dwelling's exterior construction and basement finish is found in the appellant's appraisal.

purpose of the ad valorem appraisal was to determine the estimated cash value for a real estate tax appeal only. The appraiser described the subject property to be in average dated condition with areas of differed maintenance. Some windows and the deck are rotted and require replacement. The kitchen appears to be original. The bathroom has been updated.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing four comparable sales that are located within .81 of a mile from the subject property. The comparables are described as ranch homes of brick, aluminum or vinyl and stone exterior construction ranging in size from 897 to 2,183 square feet of living area and are from 53 to 75 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, 1 or 2 bathrooms and a one-car or a two-car garage. Comparable #4 has a fireplace. The comparables have sites ranging in size from 6,534 to 9,178 square feet of land area. The properties sold from February to July 2023 for prices ranging from \$195,000 to \$260,000 or from \$118.64 to \$250.97 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in location, bathroom count, gross living area, basement finish, number of fireplaces and garage capacity to arrive at adjusted prices ranging from \$200,500 to \$227,500. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$215,000 as of January 1, 2024.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at 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 \$97,983. The subject's assessment reflects a market value of \$293,978 or \$217.76 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review asserted that there were 20 plus sales available to the appraiser during the appraisal process located in the west-central area of Mundelein, where the subject is located. The board of review argued that the appraiser stated that the appraisal comparables were the most overall similar to the sales, when there were other sales available that were more similar to the subject. The board of review submitted a copy of the Multiple Listing Service information printout for the appellant's appraisal comparable #4 which depicts the property selling in 3 days at full list price.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject and located within .68 of a mile from the subject property. The comparables have sites that range in size from 6,848 to 8,350 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,066 to 1,505 square feet of living area. The dwellings are from 63 to 68 years old. The comparables each have a basement,

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.

three of which have finished area. Each comparable has central air conditioning and either 1, 1½, 2½ or 3 bathrooms. Three comparables each have a fireplace and two comparables each have either a 440 or a 480 square foot garage. The properties sold from January to December 2023 for prices ranging from \$290,000 to \$335,000 or from \$222.59 to \$272.05 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 appellant submitted an appraisal of the subject property and the board of review submitted four comparable sales to support their respective positions before the Board. The Board has given less weight to the appellant's appraiser's conclusion of value as the appraiser chose comparables #2 and #4 which differ substantially from the subject dwelling in size, when there were clearly other available comparables that were more similar to the subject dwelling in size and location that were utilized by the board of review. Additionally, the appraiser made adjustments to comparables #1 and #4 due to their superior residential locations when compared to the subject's residential location on a busy street but made no adjustment to comparable #3 although it also has a superior residential location when compared to the subject. For these reasons, the Board finds the appraiser's conclusion of value lacks credibility to be a reliable indicator of value. However, the Board will analyze the raw sales data of the comparables presented in the appraisal.

The Board finds the best evidence of the subject's market value to be the appellant's appraisal comparables #1 and #3, along with board of review comparables #2 and #4, which are relatively similar to the subject in location, site size, dwelling size, design, age and some features. These four comparables sold from January to July 2023 for prices ranging from \$225,000 to \$335,000 or from \$166.05 to \$272.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$293,978 or \$217.76 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Less weight was given the appellant's appraisal comparables #2 and #4 which are less similar to the subject in dwelling size and to board of review comparables #1 and #3 which lack a garage, a feature of the subject. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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



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:

April 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Pamela Barbeau Carol Wendt Dinelli Trust
1622 OAKPARK DR
ROCKFORD, IL 61107

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085