



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

APPELLANT: David Peters
DOCKET NO.: 25-00982.001-R-1
PARCEL NO.: 10-22-305-017

The parties of record before the Property Tax Appeal Board are David Peters, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$50,988
IMPR.: \$184,949
TOTAL: \$235,937

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 2025 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 vinyl siding exterior construction with 3,122 square feet of living area. The dwelling was built in 2007 and is approximately 18 years old. Features of the property include a basement with finished area, central air conditioning, 3½ bathrooms, a fireplace and a garage with 642 square feet of building area.¹ The property has an approximately 10,724 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 that have the same assessment neighborhood code as the subject and are located within .18 of a mile from the subject property.

¹ The subject's property record card provided by the board of review disclosed that the subject dwelling has 3½ bathrooms, which was not refuted by the appellant in rebuttal.

The comparables have sites that range in size from 9,070 to 10,620 square feet of land area. The comparables are improved with one-story dwellings of vinyl siding exterior construction ranging in size from 2,652 to 3,275 square feet of living area. The dwellings were built in 2007 or 2008. The comparables each have a walk-out basement, one of which has finished area. Each comparable has central air conditioning, either 2, 2½ or 3 bathrooms, a fireplace and a garage ranging in size from 460 to 640 square feet of building area. The comparables sold from March 2023 to April 2025 for prices ranging from \$579,500 to \$710,000 or from \$216.79 to \$220.67 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$227,373, which would reflect a market value of \$682,187 or \$218.51 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 \$235,937. The subject's assessment reflects a market value of \$707,882 or \$226.74 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .17 of a mile from the subject property. The comparables have sites that range in size from 10,705 to 10,912 square feet of land area. The comparables are improved with one-story dwellings of vinyl siding exterior construction ranging in size from 2,759 to 3,122 square feet of living area. The dwellings are from 10 to 16 years old. The comparables each have a basement with finished area, central air conditioning, 3½ or 4 bathrooms and a garage ranging in size from 628 to 660 square feet of building area. Comparable #2 has a fireplace. The comparables sold from March to May 2024 for prices ranging from \$615,000 to \$761,225 or from \$220.04 to \$244.65 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contended that the assessor's comparable #1 supports a reduction for the subject property. Counsel contended that the assessor's comparables #2 and #3 are superior to the subject due to their walk-out basements, where comparable #2 has a second kitchen and comparable #3 has more basement finish.

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 six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its sale date occurring in 2023, less proximate to the lien date at issue than the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with the three comparables submitted by the board of review, which sold more proximate to the January 1, 2025 assessment date and are similar to the subject in location, site size, dwelling size, design and age. However, these five comparables have varying degrees of similarity when compared to the subject in bathroom count, fireplace count and basement finish, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2024 to April 2025 for prices ranging from \$615,000 to \$761,225 or from \$216.79 to \$244.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$707,882 or \$226.74 per square foot of living area, including land, which falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from 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: _____

October 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 9-215 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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