FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Randee Senescu Kallison
DOCKET NO.: 25-01071.001-R-1
PARCEL NO.: 10-23-306-012

The parties of record before the Property Tax Appeal Board are Randee Senescu Kallison, 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:	$20,641
IMPR.:	$102,502
TOTAL:	$123,143

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 2-story dwelling of vinyl siding exterior construction with 1,640 square feet of living area.[1] The dwelling was built in 1992 and is approximately 33 years old. Features of the property include a 923 square foot basement with 738 square feet of finished area, central air conditioning, 3½ bathrooms, a fireplace and a garage with 400 square feet of building area. The property has an approximately 4,815 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 eight comparable sales that are located from approximately .31 of a mile to 1.56 miles from the subject property, none of which have the same assessment

[1] The Board finds the best description of the subject is found in the subject's property record card that was provided by the board of review, which was not refuted by the appellant.

neighborhood code as the subject. The comparables have sites that range in size from approximately 7,200 to 16,196 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of wood frame exterior construction ranging in size from 1,726 to 1,904 square feet of living area. The dwellings are from 37 to 68 years old. Each comparable has a 378 to a 1,086 square foot basement, central air conditioning and either 2, 2½ or 3 bathrooms. Six comparables each have a fireplace and each comparable has a garage ranging in size from 400 to 672 square feet of building area. The comparables sold from January 2024 to July 2025 for prices ranging from $320,000 to $400,000 or from $185.40 to $219.10 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $114,789, which would reflect a market value of $344,401 or $210.00 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 $123,143. The subject's assessment reflects a market value of $369,466 or $225.28 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties, where sales data was provided for comparables #1, #2 and #3. Since no sales data was provided for comparable #4 in order to address the appellant's overvaluation argument, this property will not be further discussed in this analysis. The three comparable sales have the same assessment neighborhood code as the subject and are located from next door to approximately .34 of a mile from the subject property. The comparables have sites that range in size from 4,325 to 4,954 square feet of land area. The comparables are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 1,468 to 1,576 square feet of living area. The dwellings range in age from 33 to 35 years old. Comparable #3 has an 830 square foot basement with 581 square feet of finished area. Each comparable has central air conditioning, 1½ bathrooms and a garage with either 264 or 268 square feet of building area. The comparables sold from August 2023 to June 2024 for prices ranging from $315,000 to $330,000 or from $203.05 to $224.80 per square foot of living area, including land.

The board of review described both the subject and the county comparables as being located in the Fremont School District 79. The board of review argued that the appellant's comparables are all located in the Mechanics Grove School District 75 (a lower rated district with a higher tax rate), with the sole exception of the appellant's comparable located at 1827 Victoria that has an older home with a significantly smaller basement.

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 parties submitted a total of eleven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables which are less similar to the subject in location, site size and/or age than other comparables in the record. The Board has given reduced weight to board of review comparable #3 due to its sale date occurring in 2023, less proximate to the lien date at issue than other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which have sale dates that occurred proximate to the January 1, 2025 assessment date and have the same assessment neighborhood code as the subject. These two comparables overall are most similar to the subject in location, site size, dwelling size, design and age. However, each dwelling lacks a basement foundation with finished area, has two fewer bathrooms and a smaller garage, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. These two most similar comparables sold in May and June 2024 for prices of $320,000 and $330,000 or for $203.05 and $224.80 per square foot of living area, including land. The subject's assessment reflects a market value of $369,466 or $225.28 per square foot of living area, including land, which falls above the two best comparable sales in the record, which appears to be logical given the subject's superior features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

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: November 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 9-215 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

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

APPELLANT

Randee Senescu Kallison, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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