FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Traci Heuser
DOCKET NO.: 25-01083.001-R-1
PARCEL NO.: 10-24-308-016

The parties of record before the Property Tax Appeal Board are Traci Heuser, 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:	$18,035
IMPR.:	$85,067
TOTAL:	$103,102

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 wood siding exterior construction with 1,202 square feet of living area.[1] The dwelling was built in 1974 and is approximately 51 years old. Features of the property include a 624 square foot basement with 363 square feet of finished area, central air conditioning, 1½ bathrooms, a fireplace and a garage with 484 square feet of building area. The property has an approximately 8,220 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 seven comparable sales that have the same assessment neighborhood code as the subject and are located from approximately .45 to .73 of a mile from

[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.

the subject property. The comparables have sites that range in size from approximately 6,534 to 9,178 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,036 to 1,355 square feet of living area. The dwellings are from 55 to 71 years old. Each comparable has a 447 to a 1,344 square foot basement, central air conditioning and either 1, 1½ or 2 bathrooms. Two comparables each have a fireplace and six comparables each have a garage ranging in size from 280 to 672 square feet of building area. The comparables sold from February 2023 to July 2025 for prices ranging from $220,630 to $330,000 or from $166.05 to $250.97 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to $94,548, which would reflect a market value of $283,672 or $236.00 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 $103,102. The subject's assessment reflects a market value of $309,337 or $257.35 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 sales that have the same assessment neighborhood code as the subject and are located from approximately .45 to .49 of a mile from the subject property. The board of review's comparables #2, #3 and #4 are the same properties as the appellant's comparables #2, #3 and #4, respectively, which were previously described. However, the board of review disclosed that comparables #2 and #3 each have either 533 or 912 square feet of basement finish. The board of review's comparable #1 has a site with 8,677 square feet of land area. The comparable is improved with a one-story dwelling of brick exterior construction containing 1,116 square feet of living area. The dwelling is 71 years old and has a 1,116 square foot basement with 850 square feet of finished area, central air conditioning, 1 bathroom and a garage with 1,152 square feet of building area. This comparable sold in December 2024 for $320,000 or $286.74 per square foot of living area, including land.

The board of review also submitted a spreadsheet with three additional comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on three additional comparable properties contained in the spreadsheet submitted by the board of review is given no weight.

The board of review contended that the appellant's comparable #1 has condition issues per MLS photo's but did not provide documentary evidence to support this claim. The board of review also contended that the appellant's comparable #4 originally sold in June 2024 for $212,000 or $157.74 per square foot of land area, including land and was resold in 2025 for $330,000. The board of review submitted a copy of the listing sheet associated with the 2025 sale of this comparable indicating the dwelling had been beautifully renovated in 2025.

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 eight comparable sales for the Board's consideration, as three sales were common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #3, #5 and #7, as well as board of review comparables #2 and #3, which includes two of the parties' common comparables, due to their sale dates 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 the appellant's comparables #4 and #6, along with board of review comparables #1 and #4, which includes one of the parties' three common comparables. The Board finds these three comparables sold more proximate to the January 1, 2025 assessment date and are similar to the subject in location, site size, dwelling size and design. However, each dwelling is 19 or 20 years older than the subject, has a fewer number of bathrooms and lacks a fireplace when compared to the subject. Additionally, two comparables lack basement finish, a feature of the subject and one comparable has a smaller garage, when compared to the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, two comparables have larger garage sizes necessitating downward adjustments for this difference. Nevertheless, these most similar comparables sold from July 2024 to July 2025 for prices ranging from $305,000 to $330,000 or from $244.39 to $286.74 per square foot of living area, including land. The subject's assessment reflects a market value of $309,337 or $257.35 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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

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