FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ray Lotter
DOCKET NO.: 25-01087.001-R-1
PARCEL NO.: 10-25-103-002

The parties of record before the Property Tax Appeal Board are Ray Lotter, 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:	$17,137
IMPR.:	$94,773
TOTAL:	$111,910

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 1,489 square feet of living area.[1] The dwelling was built in 1956 and is approximately 69 years old. Features of the property include a basement, central air conditioning, 2 bathrooms and a garage with 572 square feet of building area. The property has an approximately 6,615 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 five comparable sales that have the same assessment neighborhood code as the subject, four of which are located from approximately .53 to .64 of a

[1] The Board finds the best description of the subject property 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's property record card depicts the subject dwelling with an effective year built of 1971 and 86 square feet of basement finish.

mile from the subject property. The comparables have sites that range in size from approximately 6,534 to 14,880 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,262 to 1,731 square feet of living area. The dwellings are from 55 to 74 years old. Each comparable has a 432 to a 1,344 square foot basement, central air conditioning, either 1, 2 or 3 bathrooms and a garage ranging in size from 308 to 672 square feet of building area. Three comparables each have a fireplace. The comparables sold from January 2023 to July 2025 for prices ranging from $225,000 to $335,000 or from $161.76 to $245.54 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $92,123, which would reflect a market value of $276,397 or $185.63 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 $111,910. The subject's assessment reflects a market value of $335,764 or $225.50 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In response to the appellant's evidence, the board of review asserted that the appellant's comparables #1 and #2 have dwellings that are very dated or are in questionable condition but did not provide any documentary evidence to support this claim. The board of review also noted that the property located at 217 Chandler was transferred by a Sheriff's Deed prior to the July 24, 2025 sale for $330,000.

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 .11 to .63 of a mile from the subject property. The comparables have sites that range in size from 6,848 to 12,015 square feet of land area. The comparables are improved with one-story dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,066 to 1,280 square feet of living area. The dwellings range in age from 64 to 75 years old. Each comparable has a basement,[2] central air conditioning, a fireplace and either 1½, 2 or 2½ bathrooms. Two comparables each have a garage with either 440 or 462 square feet of building area. The comparables sold from February 2023 to April 2025 for prices ranging from $259,000 to $357,000 or from $205.23 to $302.03 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.

[2] The board of review described comparables #2, #3 and #4 as having from 50 to 912 square feet of basement finish.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as the four comparables submitted by the board of review which have sale dates that occurred in 2023, less proximate to the lien date at issue than other sales in the record or they have substantially smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #5, which sold proximate to the January 1, 2025 assessment date and are similar to the subject in location, dwelling size, design and age. However, the Board finds both dwellings each have only 1 bathroom, whereas the subject has 2 bathrooms and the appellant's comparable #1 has a smaller basement and a smaller garage, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, both dwellings each have a fireplace, unlike the subject and the appellant's comparable #4 has a larger basement and a larger garage, when compared to the subject, suggesting downward adjustments for these differences would be necessary. Nevertheless, these two most similar comparables sold in April 2024 and July 2025 for prices of $280,000 and $330,000 or for $161.76 and $245.54 per square foot of living area, including land. The subject's assessment reflects a market value of $335,764 or $225.50 per square foot of living area, including land, which falls somewhat above the two best comparable sales in the record in terms of overall value but is bracketed by the comparables on a price per square foot of living area basis. The subject's higher overall value appears to be logical given the subject's superior number of bathrooms and after considering adjustments to the best comparables for differences when compared to the subject. Therefore, based on this record, 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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