FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Olaf Deutsch
DOCKET NO.: 25-01093.001-R-1
PARCEL NO.: 10-25-405-008

The parties of record before the Property Tax Appeal Board are Olaf Deutsch, 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:	$19,255
IMPR.:	$99,520
TOTAL:	$118,775

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 1,336 square feet of living area. The dwelling was built in 1995 and is approximately 30 years old. Features of the property include a basement, central air conditioning, 2 bathrooms and a garage with 418 square feet of building area. The property has an approximately 10,400 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 six comparable sales that have the same assessment neighborhood code as the subject and are located from approximately .40 to .58 of a mile from 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 1,248 to 1,505 square feet of living area. The

dwellings are from 55 to 71 year old. Each comparable has a basement, central air conditioning and either 1, 1½, 2 or 3 bathrooms. Three comparables each have one fireplace and five comparables each have a garage ranging in size from 280 to 672 square feet of building area. The comparables sold from January 2023 to July 2025 for prices ranging from $225,000 to $335,000 or from $166.05 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 $95,737, which would reflect a market value of $287,240 or $215.00 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 $118,775. The subject's assessment reflects a market value of $356,361 or $266.74 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 three comparable sales that have the same assessment neighborhood code as the subject and are located from approximately .35 to .53 of a mile from the subject property. The board of review's comparable #3 is the same property has the appellant's comparable #4. The comparables have sites that range in size from 6,750 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 1,075 to 1,344 square feet of living area. The dwellings are from 69 to 75 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, 1 or 2 bathrooms and a garage ranging in size from 440 to 672 square feet of building area. Comparable #1 has a fireplace. The comparables sold from August 2024 to July 2025 for prices ranging from $330,000 to $357,000 or from $245.54 to $311.63 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 parties submitted a total of eight comparable sales for the Board's consideration, one of which is common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #3 and #6, which have sale dates that occurred in 2023, less proximate to the lien date at issue than other sales in the record. The Board has given reduced weight to board of review comparables #1 and #2 due to their substantially smaller dwelling sizes, when compared to the subject and/or they have basement finish, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #4 and #5, along with board of review comparable #3, which includes the parties' common comparable. The Board finds these two comparables sold more proximate to the January 1, 2025 assessment date

and overall are similar to the subject in location, dwelling size and design. However, the Board finds each dwelling is either 40 or 41 years older than the subject and has one less bathroom, and the appellant's comparable #5 has a smaller site size 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, the appellant's comparable #4/board of review comparable #3 has a larger garage, when compared to the subject, suggesting a downward adjustment for this difference would be necessary. Nevertheless, these two properties sold in July 2024 and July 2025 for prices of $305,000 and $330,000 or for $244.39 and $245.54 per square foot of living area, including land. The subject's assessment reflects a market value of $356,361 or $266.74 per square foot of living area, including land, which falls above the two best comparable sales in the record. The subject's higher market value appears to be logical given the subject's significantly newer dwelling age and superior number of bathrooms. 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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