FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dennis Krueger
DOCKET NO.: 25-01097.001-R-1
PARCEL NO.: 10-27-107-012

The parties of record before the Property Tax Appeal Board are Dennis Krueger, 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 ***a reduction*** 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:	$47,069
IMPR.:	$164,100
TOTAL:	$211,169

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 2,586 square feet of living area.[1] The dwelling was constructed in 2012 and is approximately 13 years old. Features of the property include a 2,567 square foot basement with 1,965 square feet of finished area, central air conditioning, 3½ bathrooms, one fireplace and a 649 square foot garage. The property has an 8,054 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 properties that have the same assessment neighborhood code as the subject, one of which is located along the same street as the subject

[1] The board of review disclosed the subject's dwelling has a vinyl siding exterior and 1,560 square feet of basement finish, which was not reported by nor was it refuted by the appellant.

and five comparables are located within .62 of a mile from the subject property. The comparables have sites that range in size from approximately 7,841 to 10,912 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 2,652 to 2,795 square feet of living area. The dwellings are from 11 to 19 years old. The comparables each have a 2,614 to a 2,768 square foot basement, central air conditioning and either 2, 3, 3½ or 4 bathrooms. Three comparables each have a fireplace and each comparable has a garage ranging in size from 460 to 660 square feet of building area. The comparables sold from March 2023 to May 2024 for prices ranging from $579,500 to $675,000 or from $218.51 to $244.65 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $196,516, which would reflect a market value of $589,607 or $228.00 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 $227,065. The subject's assessment reflects a market value of $681,263 or $263.44 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 properties that have the same assessment neighborhood code as the subject and are located from approximately .05 to .62 of a mile from the subject property, one of which is located along the same street as the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #6. The comparables have sites that range in size from approximately 8,054 to 10,759 square feet of land area. The comparables are improved with one-story dwellings of vinyl siding exterior construction containing 2,236 or 2,759 square feet of living area. The dwellings are from 10 to 18 years old. The comparables each have a 2,198 or a 2,759 square foot basement with 815 to 1,965 square feet of finished area. Each comparable has central air conditioning, 2 or 3½ bathrooms and a garage containing 500 or 660 square feet of building area. The comparables sold from March 2024 to December 2025 for prices ranging from $552,500 to $675,000 or from $244.65 to $281.31 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #4 and #5 due to their sale dates occurring 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 #2 and #3 due to their substantially smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3 and #6, along with board of review comparable #1, which includes the common comparable. The Board finds these three comparables sold more proximate to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from January to May 2024 for prices of $615,000 or $675,000 or from $220.04 to $244.65 per square foot of living area, including land. The subject's assessment reflects a market value of $681,263 or $263.44 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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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