FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bryan Deisinger
DOCKET NO.: 25-01314.001-R-1
PARCEL NO.: 11-30-204-003

The parties of record before the Property Tax Appeal Board are Bryan Deisinger, the appellant, by Ronald Kingsley, attorney-at-law 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:	$20,181
IMPR.:	$67,949
TOTAL:	$88,130

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 is improved with a one-story dwelling of brick exterior construction containing 1,013 square feet of living area. The dwelling was constructed in 1955 and is approximately 70 years old. Features of the property include a full basement, central air conditioning, one bathroom and a detached garage with 528 square feet of building area. The property has a 7,487 square foot site located in Mundelein, Libertyville Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with one-story dwellings of frame or brick exterior construction each with 1,013 square feet of living area. The homes are 69 to 72 years old. Each comparable has a full basement, 1 or 1½ bathrooms and a garage that ranges in size from 308 to 528 square feet of building area. Eight comparables have central air conditioning. The comparables have the same

neighborhood code as the subject property. These properties have improvement assessments that range from $62,275 to $65,021 or from $61.48 to $64.19 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $63,905.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $88,130. The subject property has an improvement assessment of $67,949 or $67.08 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a copy of the Lake County Township Assessors Property Information sheet for the subject property and information on five equity comparables. The comparables are improved with one-story dwellings of frame or brick exterior construction each with 1,013 square feet of living area. The homes were built in 1955 and 1956. Each comparable has a full basement, central air conditioning, one or two bathrooms, and a garage ranging in size from 440 to 896 square feet of building area. Comparable #2 has one fireplace. The comparables have the same neighborhood code as the subject property and are located within .145 of a mile from the subject. Their improvement assessments range from $67,585 to $68,471 or from $66.72 to $67.59 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 information on fourteen equity comparables to support their respective positions. The comparables are similar to the subject in location, age, style, size and most features. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #3 and #4 that have brick exterior construction as does the subject property. These comparables have improvement assessments that range from $65,021 to $68,471 or from $64.19 to $67.59 per square foot of living area. The subject's improvement assessment of $67,949 or $67.08 per square foot of living area falls within the range established by the best comparables in this record. The Board gives less weight to the remaining comparables submitted by the parties despite the fact they are very similar to the subject in age, size and amenities due to their differing frame exterior construction. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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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