



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jose Torres  
DOCKET NO.: 20-00730.001-R-1  
PARCEL NO.: 04-22-108-008

The parties of record before the Property Tax Appeal Board are Jose Torres, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$5,308  
**IMPR.:** \$27,813  
**TOTAL:** \$33,121

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 2020 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 1-story dwelling of vinyl siding exterior construction<sup>1</sup> with 912 square feet of living area. The dwelling was constructed in 1959. Features of the home include a full basement, central air conditioning, and a 576 square foot garage. The property has an approximately 8,577 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 8,446 to 10,385 square feet of land area and are improved with 1-story homes ranging in size from 864 to 1,040 square feet of living area. The dwellings were built from 1948 to 1956. Each home has a basement. Two

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

homes have central air conditioning and three homes each have a garage ranging in size from 440 to 676 square feet of building area. The comparables sold from May 2019 to February 2020 for prices ranging from \$59,210 to \$109,900 or from \$56.93 to \$105.88 per square foot of living area, including land.

The appellant submitted a brief contending that comparables #3 and #4 were recently rehabbed as depicted in listing sheets for these properties presented by the appellant.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$29,789 which would reflect a market value of \$89,376 or \$98.00 per square foot of living area, including land, when applying 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 \$33,121. The subject's assessment reflects a market value of \$99,492 or \$109.09 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the same assessment neighborhood code as the subject. Comparable #4 is the same property as the appellant's comparable #4. The parcels range in size from 8,300 to 12,670 square feet of land area and are improved with 1-story homes of brick, aluminum siding, or vinyl siding exterior construction ranging in size from 960 to 1,038 square feet of living area. The dwellings were built from 1948 to 1964. Two homes each have a basement and three homes each have a crawl space foundation. Four homes have central air conditioning and two homes each have a fireplace. Each comparable has a garage ranging in size from 352 to 816 square feet of building area. Comparable #1 has a fully finished attic. The comparables sold from April 2019 to October 2020 for prices ranging from \$103,000 to \$120,000 or from \$101.06 to \$118.34 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 record contains a total of eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #3 due to its lack of a garage which is a feature of the subject. The Board gives less weight to the board of review's comparables #2, #3, and #5, which each have a crawl space foundation compared to the subject's basement foundation. The Board also gives less weight to the appellant's comparable #1, which sold for substantially less than the other comparables in this record and appears to be an outlier.

The Board finds the best evidence of market value to be the appellant's comparable #2, the appellant's comparable #4/board of review's comparable #4, and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, lot size, and some features as two of these comparables do not have central air conditioning like the subject and one comparable has a fireplace which is not a feature of the subject. These most similar comparables sold from May 2019 to February 2020 for prices ranging from \$88,000 to \$109,900 or from \$89.07 to \$107.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$99,492 or \$109.09 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and above the range on a price per square foot basis. However, based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: \_\_\_\_\_

CERTIFICATION

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: September 20, 2022



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 9-125 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

AGENCY

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