



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

APPELLANT: Marilyn Rodriguez  
DOCKET NO.: 20-00743.001-R-1  
PARCEL NO.: 04-07-310-011

The parties of record before the Property Tax Appeal Board are Marilyn Rodriguez, 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:** \$6,343  
**IMPR.:** \$65,976  
**TOTAL:** \$72,319

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 2-story dwelling of vinyl siding exterior construction<sup>1</sup> with 2,284 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement, central air conditioning, a fireplace, and a 440 square foot garage. The property has an approximately 9,043 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 three comparable sales located within 0.30 of a mile from the subject property. The parcels range in size from 7,401 to 10,441 square feet of land area and are

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

improved with 2-story homes of vinyl siding exterior construction<sup>2</sup> ranging in size from 1,864 to 2,052 square feet of living area. The dwellings were built from 1990 to 2003. Each home has a basement, central air conditioning, and a garage with either 440 or 462 square feet of building area. Two homes each have a fireplace. The comparables sold from August 2019 to April 2020 for prices ranging from \$174,900 to \$185,000 or from \$87.23 to \$94.87 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$66,229 which would reflect a market value of \$198,707 or \$87.00 per square foot of living area, land included, 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 \$72,319. The subject's assessment reflects a market value of \$217,239 or \$95.11 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 where comparables #3, #4, and #5 are the same properties as the appellant's comparables #3, #1, and #2, respectively. Comparables #1 and #2 are located within 0.43 of a mile from the subject property. These parcels have either 8,050 or 11,540 square feet of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size with either 2,002 or 2,092 square feet of living area. The dwellings were built in 1997 or 1998. One home has a basement and one home has a concrete slab foundation. Each home has central air conditioning, a fireplace, and a garage with either 462 or 500 square feet of building area. These two comparables sold in March 2019 for prices of \$195,000 and \$200,000 or \$93.21 and \$99.90 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 record contains a total of five comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #5 and the appellant's comparable #3/board of review's comparable #3, which are much smaller homes than the subject dwelling. The Board gives less weight to the board of review's comparable #2, which has a concrete slab foundation compared to the subject's basement foundation.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #4 and the board of review's comparable #1, which are similar to the

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<sup>2</sup> The board of review reported these comparables have homes of vinyl siding exterior construction.

subject in dwelling size, lot size, age, location, and most features. These most similar comparables sold in March and July 2019 for prices of \$200,000 and \$179,000 or from \$99.90 and \$87.23 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$217,239 or \$95.11 per square foot of living area, including land, which is above the best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis, which appears to be justified given the subject is a larger and newer home than the best comparables. 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:

August 23, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Marilyn Rodriguez, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085