



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

APPELLANT: Rebecca Solano  
DOCKET NO.: 20-04946.001-R-1  
PARCEL NO.: 08-16-103-038

The parties of record before the Property Tax Appeal Board are Rebecca Solano, 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:** \$5,885  
**IMPR.:** \$60,710  
**TOTAL:** \$66,595

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 duplex dwelling of brick exterior construction with 2,914 square feet of living area. The dwelling was built in 1935. Features of the home include an unfinished basement, one fireplace, and a garage with 378 square feet of building area. The property has an approximately 6,390 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within 0.55 of a mile from the subject. The comparables have sites that range in size from 6,473 to 8,952 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings ranging in size from 2,560 to 3,186 square feet of living area. The dwellings were built from 1930 to 1964. Each comparable was reported to have an unfinished basement. Three comparables each have one

fireplace and a garage ranging in size from 342 to 475 square feet of building area. The properties sold from January 2019 to February 2020 for prices ranging from \$142,000 to \$184,900 or from \$47.08 to \$61.55 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction to \$51,009 which reflects a market value of \$153,042 or 52.52 per square foot of living area, land included, 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 \$66,595. The subject's assessment reflects a market value of \$200,045 or \$68.65 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 three comparable sales located within 0.29 of a mile from the subject. The comparables have sites that range in size from 6,000 to 12,970 square feet of land area. The comparables are improved with 1-story or 2-story duplex dwellings of brick or aluminum siding exterior construction ranging in size from 2,018 to 2,560 square feet of living area. The dwellings were built from 1930 to 1964. Each comparable has an unfinished basement, one comparable has central air conditioning and two fireplaces, and a 506 square foot attached garage, and two comparables each have 440 or 1,226 square foot of total garage area. The properties sold from December 2019 to December 2020 for prices ranging from \$195,000 to \$235,000 or from \$77.73 to \$116.45 square foot of living area, land included. 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 seven suggested comparable sales for the Board's consideration. The Board finds the parties' comparables have varying degrees of similarity to the subject in location, age, design and other features. Additionally, the appellant's evidence did not disclose whether the comparables are of duplex design like the subject which diminishes the weight given to these comparables. The board of review comparables are similar duplex dwellings.

Nevertheless, these seven comparables sold from January 2019 to December 2020 for prices ranging \$142,000 to \$235,000 or from \$47.08 to \$116.45 per square foot of living area, including land. However, most weight was given to board of review comparables #1 and #3 which are 2-story duplexes same as the subject. These comparables sold in September and December 2020 for prices of \$195,000 and \$199,000 or for \$96.34 and \$77.73 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$200,045 or \$68.65 per square foot of living area, including land, which falls below the two best comparables

on price per square foot but slightly above on overall market value. The slightly higher overall market value is justified due to subject's larger dwelling size. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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:

April 18, 2023



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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COUNTY

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