



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

APPELLANT: Maria Venegas  
DOCKET NO.: 20-05098.001-R-1  
PARCEL NO.: 08-17-106-012

The parties of record before the Property Tax Appeal Board are Maria Venegas, 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:** \$8,629  
**IMPR.:** \$61,364  
**TOTAL:** \$69,993

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 brick exterior construction with 2,218 square feet of living area. The dwelling was constructed in 1970. Features of the home include a basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 7,200 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 six comparable sales located within 2.50 miles from the subject property. The comparables have sites ranging in size from 6,225 to 37,540 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 1,794 to 2,534 square feet of living area that were built from 1901 to 1972 with comparables #4 and #5 have an effective year built of 1970 and 1964, respectively. Each comparable has a basement. Four comparables each have central air conditioning. Three comparables each have a fireplace. Five comparables each have a garage ranging in size from

378 to 504 square feet of building area. The comparables sold from January 2019 to July 2020 for prices ranging from \$115,000 to \$225,000 or from \$64.10 to \$101.81 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,993. The subject's assessment reflects a market value of \$210,252 or \$94.79 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 1.63 miles from the subject property. The board of review comparables #4 and #5 are the same properties as the appellant's comparables #1 and #4, respectively. The comparables have sites ranging in size from 7,370 to 37,540 square feet of land area. The comparables are improved with 1-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 1,863 to 2,534 square feet of living area. The dwellings were built from 1901 to 1988, with comparable #5 having an effective year built of 1970. Each comparable has a basement, one with finished area, and a garage ranging in size from 378 to 624 square feet of building area. Four comparables each have central air conditioning. Three comparables each have one fireplace. The comparables sold from April 2019 to October 2020 for prices ranging from \$195,000 to \$240,000 or from \$88.79 to \$120.36 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 nine suggested comparable sales for the Board's consideration, two of which was submitted by both parties. The Board has given less weight to the appellant's comparables #4 and #5 and the board of review comparable #1 and #5, which includes one common comparable, due to lack of central air conditioning and/or dissimilar design when compared to the subject. The Board has given less weight to the appellant's comparable #1 and the board of review comparables #2 and #4, which includes one common comparable, due their finished basement and/or larger lot size 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 the board of review comparable #3. The Board finds that these comparables are similar to the subject in location, design, dwelling size and some features. The comparables sold from January 2019 to October 2020 for prices ranging from \$188,888 to \$227,500 or from \$82.13 to \$101.81 per square foot of living area, including land. The subject's assessment reflects

a market value of \$210,252 or \$94.79 per square foot of living area, including land, which falls within the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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: \_\_\_\_\_

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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