



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

APPELLANT: Lisandro Sanches Soto  
DOCKET NO.: 20-08983.001-R-1  
PARCEL NO.: 05-10-402-017

The parties of record before the Property Tax Appeal Board are Lisandro Sanches Soto, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$9,034  
**IMPR.:** \$70,612  
**TOTAL:** \$79,646

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 wood siding exterior construction with 1,595 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning, and a 580 square foot garage.<sup>1</sup> The property has a 14,500 square foot site and is located in Fox Lake, Grant 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 0.40 of a mile from the subject. The parcels range in size from 7,100 to 7,750 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 1,876 to 2,760 square feet of living area. The dwellings were built from 1964 to 2006. Each home has

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<sup>1</sup> The parties differ regarding the subject's garage size. The Board finds the best evidence of garage size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements and was not refuted by the appellant in written rebuttal.

a basement, central air conditioning, and a garage ranging in size from 440 to 880 square feet of building area. The comparables sold from July to October 2020 for prices ranging from \$239,000 to \$269,875 or from \$97.78 to \$135.93 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 \$90,676. The subject's assessment reflects a market value of \$272,382 or \$170.77 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 four comparable sales located within 0.86 of a mile from the subject. The parcels range in size from 7,250 to 8,710 square feet of land area and are improved with 1-story homes of wood siding exterior construction ranging in size from 1,030 to 1,400 square feet of living area. The dwellings were built from 1993 to 2000. Each home has a lower level, three of which have finished area, and central air conditioning. One home has a basement, one home has a fireplace, and three homes each have a garage ranging in size from 400 to 800 square feet of building area. The comparables sold from August 2018 to June 2021 for prices ranging from \$170,000 to \$280,000 or from \$149.12 to \$200.00 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #4, which sold less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparables #2 and #3, which have varying degrees of similarity to the subject in design, dwelling size, age, lot size, location, and features. These comparables have smaller lots than the subject, four of these comparables are 1.5-story or 2-story homes compared to the subject 1-story dwelling, and two of these comparables each have a lower level which is not a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold from May 2019 to October 2020 for prices ranging from \$170,000 to \$269,875 or from \$97.78 to \$184.47 per square foot of living area, including land.

The subject's assessment reflects a market value of \$272,382 or \$170.77 per square foot of living area, including land, which is above the range established by the best comparable sales in terms

of total market value and within the range on a price per square foot basis. However, after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as design, dwelling size, age, lot size, and other features, the subject's assessment appears to be excessive. Based on this evidence, the Board finds a reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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