



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

APPELLANT: Homer Benavides  
DOCKET NO.: 21-04028.001-R-1  
PARCEL NO.: 11-35-202-021

The parties of record before the Property Tax Appeal Board are Homer Benavides, 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:** \$51,181  
**IMPR.:** \$184,024  
**TOTAL:** \$235,205

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 2021 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 two-story dwelling of frame exterior construction with 4,208 square feet of living area. The dwelling was constructed in 2013. Features of the home include a basement, central air conditioning, a fireplace and a 698 square foot garage. The property has a 43,737 square foot or approximately 1-acre site and is located in Lake Forest, Libertyville 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 that are located from 1.23 to 1.32 miles from the subject property in Lake Forest.<sup>1</sup> Comparable #1 has a 7,177 square foot site. No site sizes were provided for comparables #2 and #3. The comparables area improved with two-

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<sup>1</sup> In a memorandum, the appellant's counsel contended that "the subject is an outlier in its neighborhood. There were no sales which came close to the subject's square footage."

story dwellings of brick and frame exterior construction ranging in size from 3,498 to 4,180 square feet of living area. The dwellings were built from 2000 to 2012. The comparables each have a basement, two of which area look-out designs. Each comparable has central air conditioning, one or four fireplaces and a garage ranging in size from 505 to 904 square feet of building area. The comparables sold from April 2020 to April 2021 for prices ranging from \$660,000 to \$890,000 or from \$188.68 to \$212.92 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$199,159, which would reflect a market value of \$597,537 or \$142.00 per square foot of living area, including land, 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 \$235,205. The subject's assessment reflects a market value of \$707,383 or \$168.10 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis identified as Assessor Grid #2 with information on four comparable sales. The comparables are located from .65 of a mile to 2.02 miles from the subject property in either Libertyville or Mettawa.<sup>2</sup> The comparables have sites that range in size from approximately .87 of an acre to 5.03 acres of land area and are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,511 to 4,408 square feet of living area. The dwellings were built from 2001 to 2014. Three comparables each have a basement and comparable #3 has no basement. The comparables each have central air conditioning, one to three fireplaces and a garage ranging in size from 674 to 841 square feet of building area. Comparables #2 and #4 each have an inground swimming pool and comparable #4 also has a hot tub. The comparables sold from September 2018 to August 2020 for prices ranging from \$760,000 to \$1,099,000 or from \$180.14 to \$292.83 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 seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its smaller dwelling size and older age when compared to the subject dwelling. The Board has given reduced weight the comparables submitted by the board of review due to their locations in different cities and/or

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<sup>2</sup> The grid analysis indicated that the assessor's comparable sales have acreage similar to the subject, while the appellant's comparables #2 and #3 are attached homes on small lots.

their sale dates occurred in 2018 and 2019, less proximate in time to the lien date at issue than the other sales in the record and are thus less likely to be indicative of market value as of January 1, 2021. Additionally, board of review comparables #2 and #4 have inground swimming pools, unlike the subject and board of review comparable #3 is older in age and lacks a basement when compared to subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, which sold more proximate in time to the assessment date at issue. The Board also finds that despite that no site sizes were provided, these two comparables are located in Lake Forest, like the subject and are similar to the subject in dwelling size, design, age and some features. The comparables sold April 2020 and April 2021 for prices of \$865,000 and \$890,000 or for \$208.79 and \$212.92 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$707,383 or \$168.10 per square foot of living area, including land, which falls well below the appellant's two best comparable sales. 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:

December 19, 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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