



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

APPELLANT: Oscar Bautista  
DOCKET NO.: 21-04049.001-R-1  
PARCEL NO.: 01-36-105-020

The parties of record before the Property Tax Appeal Board are Oscar Bautista, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$19,301  
**IMPR.:** \$125,389  
**TOTAL:** \$144,690

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 wood siding exterior construction with 3,017 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with 1,062 square feet of finished area,<sup>1</sup> central air conditioning, a fireplace and a 762 square foot attached garage. The property also has a 600 square foot detached garage. The property has a 17,114 square foot channel front site and is located in Antioch, Lake Villa 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 that are located from .76 of a mile to 3.97 miles from the subject property. The comparables have sites that range in size from 6,268

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<sup>1</sup> The subject's property record card provided by the board of review disclosed the subject dwelling has 1,062 square feet of finished area in the basement.

to 28,314 square feet of land area. The comparables are improved with two-story dwellings of frame or wood frame exterior construction ranging in size from 2,238 to 3,460 square feet of living area. The dwellings were built from 1923 to 2009 with comparables #1, #3 and #4 having reported effective ages of 1965, 1974 and 1966, respectively. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, two comparables each have a fireplace and three comparables each have a garage ranging in size from 260 to 572 square feet of building area. The properties sold from May 2019 to April 2020 for prices ranging from \$226,000 to \$305,000 or from \$82.37 to \$134.05 per square foot of living area, including land.

In a memorandum, counsel for the appellant indicated that the subject property is a channel front property located near Fox Lake. Counsel described the appellant's comparables as channel front properties all located in close proximity to the subject but in a different township. Counsel provided the Multiple Listing Service (MLS) sheet for comparable #1 which disclosed the dwelling was a rehab in 2006.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$114,635, which would reflect a market value of \$343,939 or \$114.00 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 \$144,690. The subject's assessment reflects a market value of \$435,158 or \$144.24 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 response to the appeal, the board of review stated that the subject of the appeal is one parcel of a two parcel property as depicted in the aerial photograph that was provided. The board of review submitted property record cards for each of the two parcels that were identified as PINs 01-36-105-020 and 01-36-105-021, where parcel -020 is the subject parcel of the appeal and parcel -021 is the adjacent vacant channel front parcel that contains 17,372 square feet of land area.<sup>2</sup> The board of review contends the two properties together sold in November 2020 for \$667,000, which was not refuted by the appellant in rebuttal. The board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration that revealed the two parcels sold in November 2020 for a price of \$677,500 and that the property had been advertised on the open market prior to the sale. The transfer declaration, on its face, does not provide an individual breakdown of the market value for each parcel.

The board of review indicated that the secondary PIN -021, not under appeal, is assessed at a market value of \$90,000, which would imply that the subject parcel, PIN -020, has a market of

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<sup>2</sup> The Board finds according to the property record cards provided by the board of review, the two parcels have a combined total site size of 34,486 square feet of land area. Additionally, the subject parcel has a total assessment of \$144,690 and the adjacent vacant parcel has a total assessment of \$29,997 for a combined total assessment of \$174,687 reflecting a market value of \$525,374 or \$174.14 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.

\$577,000 when utilizing the sales price of \$677,000 and subtracting the \$90,000 market value reflected by the assessment associated with the parcel not under appeal. The subject's current assessment reflects a market value of \$434,114.

Based on this evidence, the county requested no change in the subject's assessment, but would not object to an increase in the subject's assessment to \$192,314 or a market value of \$577,000.

### **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 appellant contends the subject's assessment should be reduced based on the four comparable sales submitted with the appeal petition. The board of review presented evidence disclosing the subject, along with an adjacent vacant parcel sold in November 2020 for a price of \$677,500. Information provided by the board of review, consisting of the PTAX-203 Illinois Real Estate Transfer Declaration, indicates the sale had elements of an arm's length transaction, which was not refuted by the appellant in rebuttal.

The Board has given less weight to the appellant's comparables which differ from the subject in dwelling size and/or age. Additionally, three of the four comparables are located more than 2 miles away from the subject and two of the sales occurred approximately 18 months prior to the assessment date.

The Board finds the most credible market value evidence in the record is the arm's length sale price of the subject parcel and the adjacent vacant land parcel for a \$677,500 or \$224.56 per square foot of living area, land included. The subject parcel has an estimated market value of \$435,158 or \$144.24 per square foot of living area, land included, and the adjacent vacant land parcel has an estimated market value of \$90,217 for a combined total estimated market value of \$525,375, which is well below the November 2020 sale price of \$677,500 supporting the conclusion the subject property is not overvalued for assessment purposes. Additionally, based on the assessment information the appellant provided for the comparables, the Board finds an increase in the subject's assessment to reflect the purchase price would result in an inequitable assessment.

Based on this record, the Board finds the appellant failed to demonstrate the subject property was overvalued based on a preponderance of the evidence in the record. Therefore, 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: February 20, 2024



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

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