



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

APPELLANT: Carlos Jimenez  
DOCKET NO.: 21-04076.001-R-1  
PARCEL NO.: 04-21-112-005

The parties of record before the Property Tax Appeal Board are Carlos Jimenez, 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:** \$5,136  
**IMPR.:** \$55,520  
**TOTAL:** \$60,656

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 split-level dwelling with a vinyl siding exterior containing 1,147 square feet of above ground living area. The home was constructed in 2008. Features of the home include a lower level with 1,075 square feet of finished area, central air conditioning, and an attached garage with 506 square feet of building area. The property has a 7,105 square foot site located in Zion, Zion 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 described as one-story dwellings that range in size from 1,004 to 1,152 square feet of living area.<sup>1</sup> The homes were built from 1990 to

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<sup>1</sup> The appellant submitted copies of the Multiple Listing Service listing sheets for comparables #1 and #3, which included photographs of the homes depicting comparable #1 as a tri-level dwelling and comparable #3 as a raised ranch style dwelling. Each comparable is further described as having lower levels with finished area.

1994 with comparables #1 and #3 being rehabbed in 2019 and 2017, respectively. Two comparables have central air conditioning and three comparables have a garage ranging in size from 440 to 576 square feet of building area. These properties have sites ranging in size from 6,961 to 7,453 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located within .68 of a mile from the subject. The sales occurred from February 2020 to May 2021 for prices ranging from \$124,000 to \$180,000 or from \$123.51 to \$171.10 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$58,109.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,656. The subject's assessment reflects a market value of \$182,424 or \$159.04 per square foot of above ground 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 information on seven comparable sales improved with split level style dwellings that have aluminum siding or vinyl siding exteriors that range in size from 1,026 to 1,310 square feet of above ground living area. Comparables #4 and #6 are the same properties as appellant's comparables #4 and #3, respectively. The homes were built from 1990 to 2005. Each comparable has a lower level with finished area ranging in size from 960 to 1,166 square feet. Six comparables have central air conditioning and five comparables have a detached or attached garage ranging in size from 440 to 576 square feet of building area. The comparables have sites ranging in size from 5,930 to 15,610 square feet of land area and are located from approximately .23 to .68 of a mile from the subject property. The sales occurred from August 2019 to October 2021 for prices ranging from \$162,000 to \$202,700 or from \$143.23 to \$175.44 per square foot of above ground living area.

### **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 Board gives less weight to the appellant's analysis as the descriptive information about the comparables is not as complete as that provided by the board of review in that the appellant did not describe the comparables as being split level homes as is the subject property nor did the appellant provide any descriptive information about the comparables' basements or lower levels, which makes it more difficult for this Board to perform a more complete comparative analysis. Additionally, the appellant's comparables are not as similar to the subject in age as the best comparables found herein. The Board gives less weight to board of review comparables #4, #5, #6 and #7 due to differences from the subject dwelling in age, differences from the subject in features, differences for the subject in land area, and/or the date of sale is not as proximate in time to the assessment date as the best sales found herein. The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 as these properties are most

similar to the subject in age and features with the exception that comparable #1 has no garage indicating that an upward adjustment to this comparable for this characteristic would be appropriate. These three comparables sold in May 2020 or October 2021 for prices ranging from \$162,000 to \$202,700 or from \$154.73 to \$170.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$182,424 or \$159.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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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