



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

APPELLANT: Lucero Martin  
DOCKET NO.: 21-04174.001-R-1  
PARCEL NO.: 06-28-120-026

The parties of record before the Property Tax Appeal Board are Lucero Martin, 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:** \$7,227  
**IMPR.:** \$49,156  
**TOTAL:** \$56,383

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 one-story dwelling of wood siding exterior construction with 1,170 square feet of living area. The dwelling was constructed in 1963 and has an effective age of 1981.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning and a 520 square foot garage. The property has an approximately 5,230 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis with information on five comparable sales and Multiple Listing Service (MLS) sheets for the subject, comparable #2 and comparable #3. Appellant

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<sup>1</sup> The Board finds the best description of the subject property was found in its property record card submitted by the board of review and not refuted by the appellant. The appellant submitted a Multiple Listing Service sheet on the subject property which disclosed the home was updated in 2018.

comparable #2 is the same property as the subject and shall not be discussed or analyzed further. The appellant's comparable sales #1, #3, #4 and #5 are located within 0.74 of a mile from the subject property. The comparables have sites with 5,227 to 12,754 square feet of land area and are improved with one-story dwellings ranging in size from 950 to 1,225 square feet of living area. The dwellings were built from 1960 to 1975. Each comparable has a basement, with one having finished area, based on data in the MLS sheet. One dwelling has central air conditioning and three comparables have a garage ranging in size from 264 to 720 square feet of building area. The properties sold from October 2019 to September 2020 for prices ranging from \$140,000 to \$158,000 or from \$118.37 to \$164.58 per square foot of living area, land included.

The appellant also submitted a copy of the MLS sheets for the subject and its comparable #3 which disclosed these properties have a finished basement and were updated in 2018 and 2015, respectively. The MLS listing for the subject disclosed the property sold in April 2019 for a price of \$162,000 or \$138.46 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$53,815 which reflects a market value of \$161,461 or \$138.00 per square foot of living area, land included, when applying 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 \$56,383. The subject's assessment reflects a market value of \$169,573 or \$144.93 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 appellant's evidence the board of review submitted a brief critiquing the sale dates of comparables #1, #2 and #3 as occurring in 2019 or January 2020, arguing that sales that occurred prior to April 2020 "are not a good indicator of market value" for a January 1, 2021 assessment date. The board of review noted that appellant comparable #2 is the same property as the subject which sold in April 2019. The board of review asserted the subject property had been updated with "top-of-the-market" elements including a finished basement. The board of review further contended the subject's market value based on its current total assessment falls below its 2019 sale price plus application of the 2020 and 2021 township equalization factors.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.74 of a mile from the subject property. Board of review comparable #1 is an October 2021 sale for \$175,000 of the appellant's comparable #3 which sold in January 2020 for \$144,000. The comparables have sites that range in size from 4,790 to 8,400 square feet of land area and are improved with one-story dwellings of vinyl siding exterior construction with either 1,008 or 1,092 square feet of living area. The homes were built from 1960 to 1964. Two comparables have a basement with finished area and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 264 to 576 square feet of building area. One home has a fireplace. The properties sold from May to October 2021 for prices ranging from \$140,500 to \$175,100 or from \$128.66 to \$173.71 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

**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 seven comparable sales for the Board's consideration, where one property sold twice along with evidence of a 2019 sale of the subject property. The Board gives less weight to the subject's sale and appellant comparables #1, #4 and #5 which occurred in 2019, less proximate in time to the January 1, 2021 assessment date and/or have unfinished basement area in contrast to the subject's finished basement. The Board gives less weight to board of review comparable #3 which has a crawl space foundation in contrast with the subject's finished basement.

The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparables #1 and #2 which includes the common property that sold in both 2020 and 2021. These best comparables are more similar to the subject in location, age, design, dwelling size and other features and sold from January 2020 to October 2021 for prices ranging from \$144,000 to \$175,100 or from \$142.86 to \$173.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$169,573 or \$144.93 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: January 16, 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

AGENCY

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