



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

APPELLANT: Daniel Soto  
DOCKET NO.: 21-04188.001-R-1  
PARCEL NO.: 07-02-207-038

The parties of record before the Property Tax Appeal Board are Daniel Soto, 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:** \$15,701  
**IMPR.:** \$95,216  
**TOTAL:** \$110,917

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 2,788 square feet of living area. The dwelling was constructed in 2017. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning and a 628 square foot garage. The property has an approximately 8,570 square foot site and is located in Waukegan, Warren 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 0.24 of a mile from the subject property. The comparables have sites that range in size from 6,599 to 19,959 square feet of land area and are improved with two-story dwellings of wood frame exterior construction that

---

<sup>1</sup> The Board finds the best description of the subject's basement was found in its property record card, submitted by the board of review which was not refuted by the appellant.

range in size from 2,668 to 3,334 square feet of living area. The dwellings were built from 2005 to 2017. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 502 to 720 square feet of building area. The properties sold from March to December 2020 for prices ranging from \$300,000 to \$315,000 or from \$89.98 to \$116.19 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$94,783 which reflects a market value of \$284,377 or \$102.00 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 \$110,917. The subject's assessment reflects a market value of \$333,585 or \$119.65 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 information on four comparable sales located within 0.25 of a mile from the subject property. The comparables have sites that range in size from 6,970 to 19,680 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,384 to 3,052 square feet of living area. The homes were built from 2005 to 2017. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 440 to 720 square feet of building area. Three homes each have one fireplace. The properties sold from March to December 2021 for prices ranging from \$333,500 to \$410,000 or from \$128.12 to \$139.89 per square foot of living area, land included.

The board of review also submitted a copy of a Multiple Listing Service (MLS) sheet associated with the February 2022 sale of the subject property for a price of \$445,000. The subject's MLS sheet disclosed the subject property has finished basement area. 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 parties submitted eight comparable sales and the board of review submitted evidence of a recent sale of the subject property for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #4 along with board of review comparables #2 and #4 which are less similar in age when compared to the subject. The Board gives little weight to the February 2022 sale of the subject property, which occurred more than 12 months after the January 1, 2021 lien date at issue.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparables #1 and #3 which are most similar to the subject in age, location and design but present varying degrees of similarity to the subject in dwelling size, site size and have unfinished basement area in contrast to the subject's finished basement feature. These best comparables sold from March 2020 to December 2021 for prices ranging from \$302,000 to \$387,000 or from \$109.42 to \$139.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$333,585 or \$119.65 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 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Daniel Soto, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 2  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085