



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

APPELLANT: Jessica Carreno  
DOCKET NO.: 21-04221.001-R-1  
PARCEL NO.: 07-15-201-005

The parties of record before the Property Tax Appeal Board are Jessica Carreno, 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:** \$15,106  
**IMPR.:** \$98,199  
**TOTAL:** \$113,305

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 2-story dwelling of wood siding exterior construction with 2,816 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, two fireplaces,<sup>1</sup> and an attached 803 square foot garage. The property has an approximately 13,070 square foot site and is located in Gurnee, 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 that are located within .28 of a mile from the subject and with one comparable being located in the subject's same assessment neighborhood. The comparables have sites ranging in size from 10,328 to 15,246 square feet of

---

<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the home as having one fireplace stack with two openings.

land area that are improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,610 to 3,316 square feet of living area. The dwellings were built from 1988 to 2001. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 600 to 741 square feet of building area. The comparables sold from February 2020 to March 2021 for prices ranging from \$307,500 to \$363,250 or from \$104.34 to \$139.18 per square foot of living area, including land. The appellant noted comparable #4 was the only like kind sale in the subject's neighborhood, the comparables higher land values, and the larger basement and/or porch sizes of their comparables in relation to the subject. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,305. The subject's assessment reflects a market value of \$340,767 or \$121.01 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 that are located within .72 of a mile from the subject and with two comparables being located in the subject's same assessment neighborhood. The comparables have sites ranging in size from 11,120 to 26,570 square feet of land area that are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,587 to 3,096 square feet of living area. The dwellings were built in 2001 or 2002. The comparables have basements with three having finished area, central air conditioning, a fireplace and an attached garage ranging in size from 462 to 1,314 square feet of building area. Comparable #2 has an additional 720 square foot detached garage. The comparables sold from October 2020 to August 2021 for prices ranging from \$363,250 to \$610,000 or from \$135.66 to \$221.98 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 parties submitted a total of seven comparable sales for the Board's consideration, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #1, #2, and #3 along with the appellant's comparable #4/board of review comparable #1 due to their larger dwelling size and/or lack of a basement finish when compared to the subject. The Board also gives less weight to board of review comparable #2 due to its different 1-story design and additional detached garage when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables #3 and #4 which are relatively similar to the subject in location, age, dwelling size, basement finish, and

features. These two comparables sold for prices of \$375,000 and \$420,000 or \$144.96 and \$135.66 per square foot of living area, including land, respectively. The subject's assessment reflects a market value \$340,767 or \$121.01 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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

AGENCY

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

APPELLANT

Jessica Carreno, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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