



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

APPELLANT: Donna Nieves  
DOCKET NO.: 22-00117.001-R-1  
PARCEL NO.: 13-21-103-050

The parties of record before the Property Tax Appeal Board are Donna Nieves, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$42,290  
**IMPR.:** \$162,327  
**TOTAL:** \$204,617

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 2022 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 brick exterior construction with 4,759 square feet of living area. The dwelling was built in 2006. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage with 912 square feet of building area. The property has an approximately 26,572 square foot site and is located in Fox River Grove, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood code as the subject property and within 0.18 of a mile from the subject. The comparables have sites that range in size from 15,682 to 26,572 square feet of land area. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 4,287 to 4,666 square feet of living area. The dwellings were

built in either 2001 or 2002. The comparables each have a basement with one of these comparables having finished area and one of these comparables being a lookout style. Each comparable has central air conditioning, one fireplace, and a garage with either 685 or 687 square feet of building area. The properties sold from December 2020 to February 2022 for prices ranging from \$525,000 or from \$610,000 or from \$122.46 to \$130.73 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$198,314, which would reflect a market value of \$595,002 or \$125.03 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 \$221,940. The subject's assessment reflects a market value of \$665,887 or \$139.92 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%<sup>1</sup>.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property and within 0.27 of a mile from the subject. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 14,810 to 22,216 square feet of land area. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,650 to 4,666 square feet of living area. The dwellings were built in either 2000 or 2001. The comparables each have a basement with two of these comparables having finished area and one of these comparables being a lookout style. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 685 to 892 square feet of building area. The properties sold from October 2021 to April 2022 for prices ranging from \$610,000 to \$670,000 or from \$130.73 to \$168.49 per square foot of living area, land included. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales for the Board's consideration, which includes one sale shared by the parties. The Board gives less weight to the appellant's comparable #2 as well as board of review comparables #2 and #4 due to differences in dwelling size and/or basement finish when compared to the subject.

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<sup>1</sup> Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The Board finds the best evidence of market value to be the parties' remaining comparables which includes the common comparable. These comparables are similar to the subject in location, age, dwelling size, and some features. The three properties sold from December 2020 to April 2022 for prices of either \$570,000 or \$610,000 or from \$122.46 to \$152.12 per square foot of living area, land included. The subject's assessment reflects a market value of \$665,887 or \$139.92 per square foot of living area, land included, which falls above the best comparable sales in the record on an overall market value basis but within the range on a price per square foot basis. However, based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a 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

AGENCY

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