



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

APPELLANT: Orestes Garcia  
DOCKET NO.: 22-01987.001-R-1  
PARCEL NO.: 01-24-114-007

The parties of record before the Property Tax Appeal Board are Orestes Garcia, 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 **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:** \$33,048  
**IMPR.:** \$121,952  
**TOTAL:** \$155,000

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 is improved with a one-story dwelling with a vinyl siding exterior containing 2,253 square feet of living area. The dwelling was built in 2019. Features of the home include a full walk-out basement partially finished with a recreation room, a bedroom, and one bathroom. Other features of the home include central air conditioning, one fireplace, 2½ bathrooms above grade, and a three-car attached garage with 721 square feet of building area. The property has an 11,770 square foot site located in Antioch, Antioch 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 and an appraisal estimating the subject property had a market value of \$435,000 as of January 1, 2021.

The appellant's appraisal was prepared by Joseph Raymond Herchenbach, a State of Illinois Certified Residential Appraiser. Herchenbach also has the Certified Illinois Assessing Officer (CIAO) designation from the Illinois Property Assessment Institute. The client was identified as Aurora Garcia Trust; the intended user was the appellant, Orestos Garcia; the intended use was for a real estate tax appeal; and the property rights appraised are fee simple. The appraiser described the home as having stone/frame exterior walls.

The appraiser developed the sales comparison approach using three comparable sales improved with ranch style or 1+story style dwellings that range in size from 1,704 to 2,279 square feet of living area. The homes were built from 2007 to 2013. Each comparable has a basement with finished area. Comparable #1 has a walk-out basement and comparable #3 has an English basement. Each comparable has one or two fireplaces, 2 or 2½ bathrooms above grade, and a two-car garage. These properties have sites ranging in size from 6,647 to 10,707 square feet of land area with comparable #3 being further described as having an open/pond view. The comparables are located in Antioch from approximately .16 to .25 of a mile from the subject property. The sales occurred from June 2018 to May 2021 for prices ranging from \$375,000 to \$420,000 or from \$184.25 to \$246.48 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject and arrived at adjusted prices ranging from \$425,000 to \$452,000. Based on this analysis the appraiser arrived at an estimated market value of \$435,000 as of January 1, 2021.

The appellant also submitted information on three comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,842 to 2,518 square feet of living area. The homes were built from 1975 to 1998. Each comparable has a partial basement, central air conditioning, 2 or 2½ bathrooms, and a garage ranging in size from 418 to 695 square feet of building area. Two of the comparables have one fireplace. These properties have sites ranging in size from 6,050 to 13,068 square feet of land area and are located from .71 to 1.38 miles from the subject property. The sales occurred from September 2020 to November 2021 for prices ranging from \$190,000 to \$375,000 or from \$103.15 to \$148.93 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$137,419, which would reflect a market value of approximately \$412,298 when using the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,880. The subject's assessment reflects a market value of \$530,093 or \$235.28 per square foot of living area, land included, when using 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 six comparable sales with comparable #4 being the same property as appellant's appraisal

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

comparable #3. The properties are improved with one-story/ranch style single family dwellings with wood siding or vinyl siding exteriors that range in size from 1,485 to 2,186 square feet of living area. The homes were built from 2010 to 2021. Each comparable has a full basement with five having finished recreation room area ranging in size from 1,188 to 1,749 square feet. Each comparable also has central air conditioning, 2 to 3½ bathrooms, and an attached garage ranging in size from 506 to 1,058 square feet of building area. Four of the comparables have one fireplace. These properties have sites ranging in size from 6,600 to 12,430 square feet of land area and are located from approximately .02 to .25 of a mile from the subject property. The sales occurred from May 2020 to November 2021 for prices ranging from \$344,000 to \$445,000 or from \$203.57 to \$248.07 per square foot of living area, including land.

The board of review also submitted a rebuttal statement from the township assessor critiquing the appellant's evidence. The assessor asserted that the appellant's comparable sales were from 21 to 44 years older than the subject dwelling, had smaller non-walkout unfinished basements, and were in a different neighborhood than the subject. With respect to the appellant's appraisal, the assessor asserted that the appraiser made no adjustments for time when values in the Antioch area have been increasing from 3% to 5% per year for the last four years. Additionally, appraisal comparable #1 sold in June 2018, approximately 3.5 years prior to the assessment date and there were more recent sales that should have been considered. Furthermore, the assessor asserted that appraisal comparable sale #2 is a 1.5-story home while the subject is a 1-story dwelling and there were other more similar 1-story ranch style homes the appraiser could have considered.

### **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 evidence in the record supports a reduction in the subject's assessment.

The Board gives little weight to the three comparable sales submitted by the appellant as these properties are improved with homes that are from 21 to 44 years older than the subject dwelling and have unfinished basements whereas the subject has finished basement area. Additionally, appellant's comparable #2 sold in September 2020, not as proximate in time to the assessment date as the best sales in the record.

The Board gives less weight to the appellant's appraisal as the effective date of the report is one year prior to the assessment date at issue; comparable sale #1 sold in June 2018, not as proximate in time to the assessment date as the best sales in this record; and appraisal comparable sale #2 is a different style than the subject dwelling and the sale occurred in September 2020, not as proximate in time to the assessment date as the best sales in the record.

The Board gives less weight to board of review comparable #5 as this property has an unfinished basement and no fireplace, dissimilar to the subject dwelling, and the sale occurred in May 2020, not as proximate in time to the assessment date as the best sales in the record.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #3, #4 and #6, which also includes appraisal comparable sale #3, as these comparables are most similar to the subject in location, dwelling age and most features. The Board finds, however, board of review comparable sales #2, #3, #4 and #6 are improved with homes significantly smaller than the subject dwelling ranging in size from 1,485 to 1,704 square feet of living area, indicating each sale would require an upward adjustment for dwelling size to be more equivalent to the subject property. Additionally, these four comparables also have smaller sites than the subject property ranging in size from 6,600 to 8,790 square feet of land area, suggesting these comparables would require upward adjustments for land area to make them more equivalent to the subject property. Board of review comparable sales #1, #2, #3, #4 and #6 sold for prices ranging from \$344,000 to \$445,000 or from \$203.57 to \$248.07 per square foot of living area, including land. The comparable most similar to the subject property in location, dwelling size, and land area is board of review comparable sale #1 that sold in March 2021 for a price of \$445,000 or \$203.57 per square foot of living area, including land. The common comparable sale in the record, appraisal comparable sale #3/board of review comparable #4, had an adjusted price in the appraisal to account for differences from the subject of \$452,000 or \$200.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$530,093 or \$235.28 per square foot of living area, including land, which is above the overall price range established by the best comparable sales in the record. Additionally, the Board finds the subject's assessment is above the comparable sale most similar to the subject in location, dwelling size, and land area. Furthermore, the Board finds the subject's assessment reflects a market value above adjusted price of the common comparable sale submitted by the parties. Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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:

April 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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