



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

APPELLANT: Edwin Santos  
DOCKET NO.: 22-02049.001-R-1  
PARCEL NO.: 11-02-401-099

The parties of record before the Property Tax Appeal Board are Edwin Santos, 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:** \$61,537  
**IMPR.:** \$205,103  
**TOTAL:** \$266,640

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 4,107 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a 648 square foot garage. The property has a 21,401 square foot site and is located in Green Oaks, Libertyville 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 within 0.86 of a mile from the subject. The parcels range in size from 16,804 to 23,558 square feet of land area and are improved with 2-story homes of frame with brick exterior construction ranging in size from 3,373 to 4,812 square feet of living area. The dwellings were built from 1995 to 2002 with the oldest home having an effective age of 2003. The appellant reported comparables #2 and #3 were recently rehabbed in 2018 from the supporting listing sheet data. Each home has a

basement, two of which have finished area according to those data sheets and one of which is a walkout, central air conditioning, one or two fireplaces, and a garage ranging in size from 720 to 792 square feet of building area. The comparables sold from June 2021 to March 2022 for prices ranging from \$769,000 to \$840,000 or from \$174.56 to \$227.99 per square foot of living area, including land. 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 \$290,268. The subject's assessment reflects a market value of \$870,891 or \$212.05 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 two comparable sales located within 0.35 of a mile from the subject, one of which is located within the same assessment neighborhood code as the subject. The comparables have 21,522 or 35,364 square foot sites that are improved with 2-story homes of brick or frame with brick exterior construction with 4,347 or 4,396 square feet of living area. The dwellings were built in 1998 or 2010. Each home has a basement, central air conditioning, one or two fireplaces, and a 672 or a 760 square foot garage. Comparable #2 has an inground swimming pool and was noted to have inferior quality of construction compared to the subject. The comparables sold in July 2020 and June 2022 for prices of \$870,000 and \$1,030,000 or \$197.91 and \$236.95 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3, which is a substantially smaller home than the subject. The Board gives less weight to the board of review's comparable #1, which sold less proximate in time to the assessment date than the other comparables in this record, and the board of review's comparable #2, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features. These two most similar comparables sold for

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<sup>1</sup> Sec. 1910.50(c)(1) of the Board's procedural rules 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 § 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.

prices of \$835,000 and \$840,000 or \$207.76 and \$174.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$870,891 or \$212.05 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: March 26, 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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