



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

APPELLANT: Michael Paz  
DOCKET NO.: 23-00601.001-R-1  
PARCEL NO.: 03-34-100-014

The parties of record before the Property Tax Appeal Board are Michael Paz, 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:** \$55,593  
**IMPR.:** \$79,374  
**TOTAL:** \$134,967

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 2023 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 parcel of 202,118 square feet or 4.36-acres is improved with two dwellings and an outbuilding. Dwelling #1 consists of a two-story “main” dwelling of wood siding exterior construction with 4,361 square feet of living area. The dwelling was constructed in 1968 and is approximately 55 years old. Features of the home include central air conditioning, two fireplaces and an attached 378 square foot garage.<sup>1</sup> Dwelling #2 consists of a one-story dwelling of wood siding exterior construction with 952 square feet of living area. This dwelling was constructed in 1920 and is approximately 103 years old. The dwelling has a concrete slab foundation and central air conditioning. The subject property has a 1,121 square foot outbuilding and is located in Wadsworth, Newport Township, Lake County.

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<sup>1</sup> Dwelling #1 was the only improvement analyzed in the appellant’s evidentiary submission but identifying the age of dwelling #2 in the analysis.

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 1.02-miles from the subject. The parcels range in size from 43,538 to 79,279 square feet or .99 to 1.82-acres of land area which are each improved with a two-story dwelling. The dwellings range in age from 15 to 32 years old and range in size from 4,254 to 4,608 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 804 to 1,102 square feet of building area. Comparable #2 reportedly was rehabbed in 2020, prior to the reported sale. The comparables sold from May 2021 to July 2022 for prices of \$544,900 and \$570,000 or from \$123.70 to \$128.09 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$120,642 which would reflect a market value of approximately \$361,962 or \$68.13 per square foot of combined living area, including land, when using the two dwellings containing a total of 5,313 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,967. The subject's assessment reflects a market value of \$404,941 or \$76.22 per square foot of combined living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review reiterated the appellant's comparables with corrections reflecting age corrections and adding both dwelling #2 and the outbuilding to the data.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, located from 1.99 to 2.39-miles from the subject. The parcels range in size from 87,351 to 300,330 square feet or from 2.01 to 6.89-acres of land area. Each parcel is improved with a two-story dwelling of brick or wood siding exterior construction. The dwellings range in age from 31 to 67 years old and range in size from 2,384 to 2,953 square feet of living area. Each comparable has a full unfinished basement, central air conditioning and one or two fireplaces. Three comparables each have a garage or garages ranging in total size from 454 to 2,208 square feet of building area. Comparables #2 and #3 each have a four-sided metal pole building. The comparables sold from June to September 2022 for prices ranging from \$405,000 to \$550,000 or from \$145.01 to \$203.44 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

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<sup>2</sup> 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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 due to dates of sale in 2021, dates more remote in time to the lien date at issued of January 1, 2023, and thus less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sales which present varying degrees of similarity to the subject although none of the comparables has two dwellings like the subject along with an outbuilding and only board of review comparable #4 has a site size that is larger than the subject. These best comparables sold for prices ranging from \$405,000 to \$570,000 or from \$123.70 to \$203.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$404,941 or \$76.22 per square foot of combined living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. Based on this evidence and after considering adjustments to the comparables to make them more equivalent 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: \_\_\_\_\_

August 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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