



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

APPELLANT: Jose Lopez
DOCKET NO.: 23-00825.001-R-1
PARCEL NO.: 08-30-203-020

The parties of record before the Property Tax Appeal Board are Jose Lopez, 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: \$7,549
IMPR.: \$81,385
TOTAL: \$88,934

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 property consists of a bi-level dwelling of wood siding exterior construction with 1,092 square feet of living area.¹ The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a lower level with finished area, central air conditioning, and a garage with 441 square feet of building area. The property has an approximately 7,550 square foot site and is located in Waukegan, Waukegan 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 from 0.46 of a mile to 1.05 miles from the subject, none of which have the subject's assessment neighborhood code. The

¹ The best description of the subject was gleaned from the evidence presented by the board of review, including a property record card with a schematic drawing, which describes the subject as a bi-level home with a finished lower level. .

comparables have sites ranging from 6,050 to 7,789 square feet of land area. The comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 947 to 1,048 square feet of living area. The dwellings are from 20 to 34 years old. The comparables are reported to lack a basement foundation. Each comparable has central air conditioning and a garage that ranges from 380 to 480 square feet of building area. The properties sold from January 2022 to July 2023 for prices ranging from \$224,000 to \$270,000 or from \$236.54 to \$257.63 per square foot of living area, land included.

Counsel for the appellant asserted there no like kind sales in the subject's neighborhood. Counsel also asserted that the subject was a ranch home with no basement and "the lowest land market value when compared to the recent sales." Based on this evidence, the appellant requested the subject's assessment be reduced to \$85,531 which reflects a market value of \$256,619 or \$235.00 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 \$88,934. The subject's assessment reflects a market value of \$266,829 or \$244.35 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 1.05 to 2.16 miles from the subject, none of which have the subject's neighborhood code. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables have sites ranging from 7,789 to 15,747 square feet of land area. The comparables are improved with 1-story dwellings of vinyl or wood siding exterior construction ranging in size from 982 to 1,048 square feet of living area. The dwellings are from 17 to 36 years old. The comparables are reported to have full basements with finished area. Each comparable has central air conditioning and a garage that ranges in size from 528 to 1,040 square feet of building area. The properties sold from June 2022 to February 2023 for prices ranging from \$253,500 to \$286,000 or from \$243.75 to \$272.90 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² 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 drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

The record contains five comparable sales for the Board's consideration, one of which is shared by the parties. The comparables in this record each sold proximate in time the appellant's January 1, 2023 assessment date at issue and are similar to the subject in dwelling size with varying degrees of similarity in location, age, and other features. Nevertheless, the Board gives less weight to board of review comparable #1 which is located over 2 miles from the subject, less proximate in location than the other comparables in this record. The four remaining properties sold from January 2022 to July 2023 for prices ranging from \$224,000 to \$270,000 or from \$236.54 to \$269.86 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$256,619 or \$235.00 per square foot of living area, land included, which falls within the range established by the four remaining comparable sales in this record on an overall basis and below on a price per square foot basis. Therefore, based on this record and after considering the various differences in the comparables when compared to the subject, including but not limited to location, foundation type, basement finish, and age, the Board finds the appellant did not prove by a preponderance of that the subject's estimated market value as reflected by its assessment should be reduced and a reduction in the subject's assessment is not 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: _____

October 15, 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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