



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

APPELLANT: Ruben Limon  
DOCKET NO.: 23-02130.001-R-1  
PARCEL NO.: 08-08-213-031

The parties of record before the Property Tax Appeal Board are Ruben Limon, 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:** \$13,792  
**IMPR.:** \$132,845  
**TOTAL:** \$146,637

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 2-story dwelling of wood siding exterior construction with 3,128 square feet of living area.<sup>1</sup> The dwelling was constructed in 1991 and is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, an inground swimming pool, an attached garage with 576 square feet of building area and a detached garage with 720 square feet of building area that has finished area on the second floor. The parcel has an approximately 12,964 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 four comparable sales located from .05 to .85 of a mile from the subject property. The comparables have sites that range in size from 9,113 to 34,382 square

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<sup>1</sup> The parties differ as to the size of the subject dwelling. The Board finds the best description of the dwelling size is found in the subject's property record card provided by the board of review, which was not refuted by the appellant.

feet of land area. The appellant reported the comparables are improved with 2-story dwellings of wood frame exterior construction that range in size from 1,904 to 2,524 square feet of living area. The dwellings range in age from 46 to 54 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 483 to 600 square feet of building area. The comparables sold from May 2022 to May 2023 for prices ranging from \$203,000 to \$327,900 or from \$106.62 to \$136.12 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 \$146,637. The subject's assessment reflects a market value of \$439,955 or \$140.65 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located from .68 of a mile to 1.18 miles from the subject property. The Board of review comparable #2 is the same comparable as the appellant's comparable #3. The comparables have sites of 11,190 and 39,370 square feet of land area. The board of review reported the comparables are improved with 2-story dwellings of either brick or wood siding exterior construction that contain either 2,494 or 2,524 square feet of living area. The dwellings are either 28 or 45 years old. Both comparables have a basement, one with finished area, central air conditioning, one fireplace and a garage with 484 or 575 square feet of building area. The comparables sold in September 2022 and May 2023 for prices of \$365,000 and \$327,900 or \$146.35 to \$129.91 per square foot of living area, including land, respectively. 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.

The record contains five suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board finds none of the comparables are truly similar to the subject. Each comparable has a smaller dwelling size and lack an extra garage with finished area and an inground swimming pool, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. The comparables sold from May 2022 to May 2023 for prices ranging from \$203,000 to \$365,000 or from \$106.62 to \$146.35 per square foot of living area, including land. The subject's assessment

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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 drafting of this decision, the Department of Revenue has not published table 3 with the figures for tax year 2023.

reflects a market value of \$439,955 or \$140.65 per square foot of living area, including land, which falls within the range on a price per square foot basis but is higher in total market value, which appears to be logical given the subject's superior dwelling size and features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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: \_\_\_\_\_

November 19, 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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