



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Orestes Garcia
DOCKET NO.: 24-01284.001-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:	\$26,617
IMPR.:	\$163,364
TOTAL:	\$189,981

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 2024 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 an approximately 11,779 square foot site improved with a 1-story dwelling of wood frame construction containing 2,253 square feet of living area and is approximately 6 years old. Features of the home include 2½ baths, a partially finished basement,¹ central air conditioning, 1 fireplace, and a garage containing 721 square feet of building area. The property is 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 a grid analysis with information on five comparable sales located from 1.10 to 1.56 miles from the subject property. The comparables have sites ranging in size from 13,068

¹ The appellant reported that the subject and all the comparable dwellings have unfinished basements, and the board of review reported that the subject dwelling has a partially finished basement which was not contested by the appellant via a rebuttal filing.

to 26,084 square feet of land area that are improved with 1-story dwellings of wood frame construction. The comparables range in size from 2,068 to 2,619 square feet of living area and range in age from 21 to 31 years old. Each comparable is reported to have 2, 2½, or 3½ baths, an unfinished basement, central air conditioning, 1 fireplace, and a garage ranging in size from 418 to 856 square feet of building area. The comparables sold from February 2023 to May 2024 for prices ranging from \$375,000 to \$460,000 or from \$164.18 to \$200.09 per square foot of living area, including land. Appellant's counsel also submitted a brief describing the similarities of the comparable properties to the subject. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$137,419 to reflect a market value of \$412,298 or \$183.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,839. The subject's assessment reflects a market value of \$599,577 or \$266.12 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on two comparable sales located .03 and .19 of a mile from the subject, only one of which is within the subject's neighborhood assessment code. The comparables have parcels of 6,599 and 10,733 square feet of land area. The sites are improved with 1-story dwellings of wood siding exteriors that contain 1,552 and 1,992 square feet of living area and are 14 and 15 years old, respectively. Each dwelling features 2 or 3 baths, a partially finished basement, central air conditioning, and a garage containing 534 and 898 square feet of building area. Comparable #1 also features 1 fireplace. The comparables sold in May and July 2023 for prices of \$385,000 and \$541,000 or for \$248.07 and \$271.59 per square foot of living area, including land.

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 parties submitted a total of seven comparable sales for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to appellant's comparable #1 and board of review comparable #2 based on their significantly differing dwelling sizes relative to the subject dwelling. The Board also gave less weight to appellant's comparables #3 and #5 based on their significantly larger lots relative to the subject parcel.

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 yet to publish figures for tax year 2024.

On this record, the Board finds the best evidence of market value to be appellant's comparables #2 and #4, along with board of review comparable #1 which are most similar to the subject in characteristic such as lot size, living area, and other features. However, each of these remaining comparables is older in age relative to the subject, suggesting that upward adjustments would be appropriate in order to make them more equivalent to the subject. Additionally, although appellant's comparables #2 and #4 are located more than one mile in distance from the subject, only two properties in this record are located within close proximity to the subject, and one of those two differs significantly from the subject in lot, dwelling, and garage sizes.

The best comparables in this record sold from May to September 2023 for prices ranging from \$375,000 to \$541,000 or from \$172.98 to \$271.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$599,577 or \$266.12 per square foot of living area, including land, which is higher than the best comparable sales in this record in terms of overall value and within range on a per square foot of living area basis. However, considering the principle of economies of scale, and given that the only comparable that presents with a higher price per square foot of living area is smaller in dwelling size relative to the subject, it is logical that it would have a higher price per square foot of living area.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject, and after applying adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant established by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, 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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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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