



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rodarline Pompilus
DOCKET NO.: 24-01393.001-R-1
PARCEL NO.: 02-34-404-032

The parties of record before the Property Tax Appeal Board are Rodarline Pompilus, 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:	\$16,212
IMPR.:	\$107,765
TOTAL:	\$123,977

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 a one-story dwelling of wood siding exterior construction with 1,572 square feet of living area.¹ The dwelling was constructed in 1990 and is approximately 34 years old. Features of the home include a 1,500 square foot fully finished lower level, central air conditioning, 2½ bathrooms and a 460 square foot garage. The property also has a 100 square foot frame utility shed. The property has an approximately 13,502 square foot site and is located in Lindenhurst, Lake Villa 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 properties that are located from .81 of a mile to 1.23 miles from the subject property. The comparables have sites that range in size from

¹ The Board finds the best description of the subject in found in the subject's property record card provided by the board of review, which was not refuted by the appellant.

approximately 8,999 to 20,038 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,392 to 1,596 square feet of living area. The dwellings are 49 or 68 years old. Each comparable has central air conditioning, 1 or 2 bathrooms, a fireplace and a garage ranging in size from 220 to 528 square feet of building area. The comparables sold in June or July 2024 for prices ranging from \$275,000 to \$295,000 or from \$182.02 to \$197.56 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$93,263, which would reflect a market value of \$279,817 or \$178.00 per square foot of living area, including land, when using 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 \$123,977. The subject's assessment reflects a market value of \$371,968 or \$236.62 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 information on three comparable properties that are located from .13 of a mile to 1.13 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from approximately 9,778 to 11,609 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,122 to 1,450 square feet of living area. The dwellings are from 35 to 52 years old. Each comparable has a basement with 841 to 1,092 square feet of finished area, central air conditioning, 1½, 2½ or 3 bathrooms and a garage ranging in size from 441 to 576 square feet of building area. Two comparables each have a fireplace and comparable #1 has a metal utility shed. The comparables sold from March 2023 to August 2024 for prices ranging from \$316,000 to \$375,000 or from \$227.59 to \$334.22 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to differences in either location, dwelling size, foundation type, age and/or features. Nonetheless, the Board has given less weight to the

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.

appellant's comparable #1 and board of review comparable #2 which are located more than one mile away from the subject.

The Board finds the appellant's comparables #2 and #3, along with board of review comparables #1 and #3, sold proximate in time to the assessment date at issue, are most similar to the subject dwelling in location and are described as one-story dwellings, like the subject. However, the Board finds three of the four comparables have smaller sites sizes, when compared to the subject, three of the four comparables are either 15 or 34 years older than the subject and two of the four comparables are either 11% or 26% smaller in dwelling size, when compared to the subject. Additionally, the appellant's comparables lack a basement foundation and the board of review comparables have less basement finish, when compared to the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. The Board also finds these four comparables have varying degrees of similarity when compared to the subject in bathroom count, fireplace count and garage size, suggesting additional adjustments for these differences would be necessary. Nevertheless, the comparables sold from March 2023 to July 2024 for prices ranging from \$275,000 to \$330,000 or from \$186.24 to \$271.48 living area, including land. The subject's assessment reflects a market value of \$371,968 or \$236.62 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall value but within the range on a price per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's higher overall value is supported. Therefore, based on this record 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Rodarline Pompilus, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085