



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

APPELLANT: Miguel Cortes  
DOCKET NO.: 24-01402.001-R-1  
PARCEL NO.: 04-07-308-013

The parties of record before the Property Tax Appeal Board are Miguel Cortes, 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:** \$9,919  
**IMPR.:** \$70,966  
**TOTAL:** \$80,885

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 vinyl siding exterior construction with 1,104 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000 and is approximately 24 years old. Features of the home include a 432 square foot basement and a 672 square foot lower level with finished area, central air conditioning and a 528 square foot garage. The property has an approximately 9,347 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that have the same assessment neighborhood code as the subject. Comparables #1 through #4 are located within approximately

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<sup>1</sup> The Board finds the best description of the subject is found in the subject's property record card provided by the board of review revealing the subject has a partial basement and a partial lower level with finished area, which was not refuted by the appellant.

.60 of a mile from the subject property. The comparables have sites that range in size from approximately 7,000 to 13,177 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,080 to 1,276 square feet of living area. The dwellings are from 22 to 35 years old. Comparable #2 has a 520 square foot basement. Each comparable has central air conditioning and a garage ranging in size from 440 to 1,040 square feet of building area. Comparable #5 has a fireplace. The comparables sold from February 2022 to January 2023 for prices ranging from \$210,000 to \$230,000 or from \$179.17 to \$194.44 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$69,913, which would reflect a market value of \$209,760 or \$190.00 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 \$80,885. The subject's assessment reflects a market value of \$242,679 or \$219.82 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 properties that have the same assessment neighborhood code as the subject and are located within approximately .30 of a mile from the subject property. The comparables have sites with 8,604 and 8,968 square feet of land area and are improved with one-story dwellings of vinyl siding exterior construction containing 1,104 and 1,270 square feet of living area, respectively. The dwellings are 25 or 30 years old. The comparables were each reported to have either a 432 or a 598 square foot basement, 624 or 672 square feet of basement finish,<sup>3</sup> central air conditioning and either a 399 or 575 square foot garage. Comparable #1 has a fireplace. The comparables sold in July and November 2023 for prices of \$245,000 and \$255,000 or for \$200.79 and \$221.92 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.

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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 yet to publish figures for tax year 2024.

<sup>3</sup> The board of review grid analysis depicts the subject with 672 square feet of basement finish, which is larger than the reported basement area, however, according to the subject's property record card the subject has a 672 square foot finished lower level. The board of review comparables were also reported to have basement finish that is larger than their reported basement areas, suggesting these areas are also finished lower levels.

The parties submitted seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their lack of a basement and/or lower level with finished area, both features of the subject and/or their sale dates occurred in 2022 less proximate in time to the lien date at issue than other sales in the record.

The Board finds the best evidence of market value to be the two comparables submitted by the board of review, which sold more proximate to the lien date at issue and are overall most similar to the subject in location, dwelling size, age and some features. The comparables sold in July and November 2023 for prices of \$245,000 and \$255,000 or for \$200.79 and \$221.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,679 or \$219.82 per square foot of living area, including land, which falls below the two best comparable sales in the record in terms of overall market value and is bracketed by the comparables 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 estimated market value as reflected by its assessment 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: \_\_\_\_\_

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: \_\_\_\_\_

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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