



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Hector Puebla  
DOCKET NO.: 24-01412.001-R-1  
PARCEL NO.: 04-21-214-008

The parties of record before the Property Tax Appeal Board are Hector Puebla, 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:

<b>LAND:</b>	\$7,350
<b>IMPR.:</b>	\$80,031
<b>TOTAL:</b>	\$87,381

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 duplex of wood siding exterior construction with 1,904 square feet of living area.<sup>1</sup> The duplex was constructed in 1985 and is approximately 39 years old. Features of the duplex include a basement, two bathrooms and a garage containing 600 square feet of building area. The property has an approximately 7,000 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 and are located from .44 of a mile to 1.39 miles from the subject property. The comparables have sites that range in size from approximately 7,248 to

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<sup>1</sup> The subject's property record card submitted by the board of review disclosed the subject is a duplex, which was not refuted by the appellant.

15,002 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,728 to 1,912 square feet of living area. The dwellings are from 44 to 70 years old. The comparables each have a basement and two bathrooms. Two comparables have central air conditioning, one comparable has a fireplace and three comparables each have a garage ranging in size from 528 to 910 square feet of building area. The comparables sold from January 2022 to January 2023 for prices ranging from \$146,000 to \$190,000 or from \$83.68 to \$104.88 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$59,018, which would reflect a market value of \$177,072 or \$93.00 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 \$87,381. The subject's assessment reflects a market value of \$262,169 or \$137.69 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 three comparable properties that have the same assessment neighborhood code as the subject and are located from approximately .67 of a mile to 1.23 miles from the subject property. The comparables have sites that range in size from 6,960 to 13,019 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,680 to 1,980 square feet of living area. The dwellings are from 37 to 59 years old. Two comparables each have a basement, each comparable has two or three bathrooms and two comparables each have central air conditioning. The comparables sold from August 2022 to January 2024 for prices of \$225,000 or \$270,000 or from \$133.93 to \$140.63 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 eight comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject's duplex design. Nevertheless, the Board has given less weight to the appellant's comparables #1, #3, #4 and #5, as well as board of review comparable #3, due to their sale dates occurring in 2022, which are less proximate in time to the lien date at issue than other sales in the record.

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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.

The Board finds the appellant's comparable #2 and board of review comparables #1 and #2 sold more proximate in time to the January 1, 2024 assessment date. These three comparables have the same assessment neighborhood code as the subject and are similar to the subject in dwelling size and age. However, none of the comparables have a garage, like the subject, suggesting upward adjustments for this difference would be required to make the comparables more equivalent to the subject. Likewise, board of review comparable #1 has central air conditioning, unlike the subject, suggesting a downward adjustment for this feature would be necessary. Nevertheless, the comparables sold from January to August 2023 for prices of \$173,000 or \$270,000 or from \$91.44 to \$140.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$262,169 or \$137.69 per square foot of living area, including land, which falls within the range established by the more similar comparable sales in the record. After considering adjustments to these more similar 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.



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Chairman



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Member



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Member



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Member



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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

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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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