



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

APPELLANT: Martha Arias  
DOCKET NO.: 24-01418.001-R-1  
PARCEL NO.: 04-32-413-024

The parties of record before the Property Tax Appeal Board are Martha Arias, 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:** \$7,436  
**IMPR.:** \$97,965  
**TOTAL:** \$105,401

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 two-story dwelling of vinyl siding exterior construction with 2,414 square feet of living area. The dwelling was constructed in 2002 and is approximately 22 years old. Features of the home include a basement, central air conditioning and a 682 square foot garage. The property has an approximately 9,583 square foot site and is located in Waukegan, Benton 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 properties that have the same assessment neighborhood code as the subject and are located from .38 to .73 of a mile from the subject property. The comparables have sites that range in size from approximately 10,019 to 28,850 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 1,993 to 2,426 square feet of living area. The

dwelling are from 25 to 34 years old. The comparables each have a basement and a garage ranging in size from 420 to 770 square feet of building area. Three comparables each have central air conditioning and a fireplace. The comparables sold from January to November 2023 for prices ranging from \$285,000 to \$345,000 or from \$134.16 to \$143.00 per square foot of living area, including land. Based on this evidence, the appellant requested in section 2c(2.) of the appeal petition that the subject's total assessment be reduced to \$96,550.

Counsel for the appellant submitted a brief describing the differences between the comparables and the subject. Counsel requested a reduction in the subject's assessment to \$105,401.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,733. The subject's assessment reflects a market value of \$332,232 or \$137.63 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</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 approximately .38 to .73 of a mile from the subject property. The board of review's comparables #1 and #3 are the same properties as the appellant's comparables #2 and #3, respectively, which were previously described.<sup>2</sup> The board of review's comparable #2 has a 6,969 square foot site that is improved with a two-story dwelling of wood siding exterior construction containing 2,138 square feet of living area. The dwelling is 21 years old and has a basement, central air conditioning and a fireplace. The property sold in January 2024 for \$300,000 or \$140.32 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration, as two sales are common to both parties. The Board has given less weight to the appellant's comparables #1 and #3/board of review comparable #3, due to differences from the subject in site size and age. The Board has also given less weight to the appellant's comparable #4 due to its considerably smaller dwelling size, when compared to the subject.

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<sup>1</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>2</sup> The appellant described the two common comparables with a garage containing either 502 or 550 square feet of building area, which were not reported by the board of review nor were they refuted by the board of review.

The Board finds the appellant's comparable #2/board of review comparable #1 and board of review comparable #2 are similar to the subject in location, site size, dwelling size, design, age and some features. However, the Board finds the appellant's comparable #2/board of review comparable #1 has basement finish, unlike the subject, suggesting a downward adjustment would be required to make the comparable more equivalent to the subject. Conversely, board of review comparable #2 lacks a garage, a feature of the subject, suggesting an upward adjustment for this difference would be necessary. Nevertheless, these two comparables sold in May 2023 and January 2024 for prices of \$300,000 and \$315,000 or for \$134.16 and \$140.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$332,232 or \$137.63 per square foot of living area, including land, which falls above the two best comparable sales in the record in terms of overall value and is bracketed by the comparables on a price per square foot value. However, 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 excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

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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