



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

APPELLANT: Maria Lopez  
DOCKET NO.: 24-01501.001-R-1  
PARCEL NO.: 08-33-116-059

The parties of record before the Property Tax Appeal Board are Maria Lopez, 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:** \$10,998  
**IMPR.:** \$55,559  
**TOTAL:** \$66,557

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 2-story duplex dwelling of aluminum siding exterior construction with 2,122 square feet of living area. The dwelling was constructed in 1928 and is approximately 96 years old with an effective age of 1959 due to remodeling in 2020.<sup>1</sup> Features of the home include a basement and a fully finished attic. The property has an 11,256 square foot site and is located in North Chicago, Waukegan 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 sales, four of which are within the subject's neighborhood code and one of which is reported to be 0.64 of a mile from the subject. The parcels range in size from approximately 3,868 to 7,841 square feet of land area and are

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review and not refuted by the appellant.

improved with 1.5-story, 2-story, or duplex dwellings ranging in size from 1,950 to 2,314 square feet of living area. The homes range in age from 70 to 105 years old. Each home has a basement, two homes have central air conditioning, and four homes have a garage ranging in size from 360 to 588 square feet of building area. The comparables sold from April 2022 to August 2024 for prices ranging from \$70,000 to \$309,000 or from \$30.25 to \$158.46 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,557. The subject's assessment reflects a market value of \$199,691 or \$94.11 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 sales located within 0.31 of a mile from the subject. The comparables have 7,509 or 7,864 square foot sites that are improved with 2-story homes with 1,924 or 2,264 square feet of living area. The homes are 96 or 114 years old. Each home has a basement and a 400 or a 441 square foot garage. The comparables sold in April and May 2024 for prices of \$180,000 and \$250,000 or \$93.56 and \$110.42 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which sold in 2022, less proximate in time to the assessment date than the other sales in this record and/or for which no proximity to the subject was provided by the appellant.

The Board finds the best evidence of market value to be the board of review's comparables, which are similar to the subject in location, dwelling size, age, and some features, although these properties were not reported to be a duplex like the subject, each comparable has a garage unlike the subject, each comparable has a smaller site than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$180,000 and \$250,000 or \$93.56 and \$110.42 per square foot of living area, including land, respectively. The subject's assessment reflects a market value

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

of \$199,691 or \$94.11 per square foot of living area, including land, which is bracketed by the best two comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

December 23, 2025



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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