



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

APPELLANT: Selene Garcia  
DOCKET NO.: 24-01519.001-R-1  
PARCEL NO.: 08-16-306-007

The parties of record before the Property Tax Appeal Board are Selene Garcia, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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:** \$9,233  
**IMPR.:** \$72,156  
**TOTAL:** \$81,389

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 dwelling of stucco exterior construction with 1,724 square feet of living area. The dwelling was constructed in 1925 and is approximately 99 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, 2 fireplaces and a 480 square foot garage. The property has an approximately 6,201 square foot site and is located in Waukegan, 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 located within .11 to .30 of a mile from the subject property. The comparables have sites that range in size from 5,934 to 9,020 square feet of land area and are improved with 2-story dwellings of wood siding or aluminum siding.

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<sup>1</sup> The parties differ as to the subject's basement and garage amenities. The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

exterior construction ranging in size from 1,680 to 2,032 square feet of living area. The dwellings are from 94 to 101 years old. Each comparable has a basement, four dwellings have central air conditioning, and four dwellings each have one fireplace. The properties sold from May 2022 to July 2024 for prices ranging from \$152,333 to \$241,500 or from \$86.93 to \$130.65 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$64,116 which reflects a market value of \$192,367 or \$111.58 per square foot of living area, land included, when applying 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 \$81,389. The subject's assessment reflects a market value of \$244,191 or \$141.64 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 four comparable sales located within .30 of a mile to 1.12 miles from the subject property. The comparables have sites that range in size from 6,792 to 17,026 square feet of land area and are improved with a 2-story, a 1-story or a 1½ story dwelling of brick or wood exterior construction. The dwellings range in size from 1,437 to 1,989 square feet of living area. The homes are from 89 to 123 years old. Each comparable has a basement with one having finished area. Two dwellings have central air conditioning, two dwellings have one fireplace and each comparable has a garage with 380 or 440 square feet of building area. The properties sold from April 2023 to May 2024 for prices ranging from \$245,000 to \$310,000 or from \$135.75 to \$186.30 per square foot of living area, land included.

The board of review also submitted evidence the subject property sold in October 2022 for \$232,000. The board of review asserted the best indication of value for the subject is its 2022 sales price plus equalization. The board of review also submitted a grid of the appellant's comparables which includes comments contending comparable #1 was not an advertised sale and that the property has been rented. The board of review did not submit any documentary evidence to support this contention nor did the appellant refute this claim.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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.

The parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparable #1 which may not have been exposed on the open market, calling into question the arm's length nature of the sale. The Board gives less weight to appellant comparables #2, #3 and #4 which sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the appellant's comparable #5 along with the board of review comparables #1, #2 and #4 which sold proximate in time to the January 1, 2024 assessment date and are more similar to the subject in location, design, age, and dwelling size. These comparables sold from April 2023 to July 2024 for prices ranging from \$219,500 to \$310,000 or from \$130.65 to \$186.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,191 or \$141.64 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: March 17, 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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COUNTY

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