



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sarah Mendoza  
DOCKET NO.: 24-01575.001-R-1  
PARCEL NO.: 11-16-315-003

The parties of record before the Property Tax Appeal Board are Sarah Mendoza, 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:** \$113,420  
**IMPR.:** \$163,219  
**TOTAL:** \$276,639

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 frame exterior construction with 3,073 square feet of living area. The dwelling was constructed in 1910 and is approximately 114 years old. Features of the home include an unfinished basement, 4½ bathrooms, central air conditioning, a fireplace, and a 440 square foot garage.<sup>1</sup> The property has a 14,099 square foot site and is located in Libertyville, Libertyville 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 .67 of a mile from the subject. The comparables have sites ranging in size from 5,118 to 12,024 square feet of land

---

<sup>1</sup> Although the appellant reported the dwelling did not have central air conditioning, the Board finds the best evidence of the subject's features is found on its property characteristic sheet submitted by the board of review which was not refuted by the appellant.

area and are each improved with a two-story dwelling of frame exterior construction. The homes are 93 to 125 years old and range in size from 2,458 to 2,950 square feet of living area. Each dwelling has an unfinished basement and 1½ to 3½ bathrooms. Comparables #3, #4 and #5 each have central air conditioning. Comparables #2 through #5 each have a garage ranging in size from 360 to 462 square feet of building area. Two of the homes each have one or three fireplaces, respectively. The comparables sold in February 2023 to May 2024 for prices ranging from \$443,900 to \$741,000 or from \$165.18 to \$267.51 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$212,016 which would reflect a market value of approximately \$636,048 or \$206.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$291,684. The subject's assessment reflects a market value of \$875,140 or \$284.78 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the overvaluation claim, the board of review submitted a copy of the Multiple Listing Service (MLS) data sheet depicting the sale of the subject property in September 2022 for a price of \$830,000 after the property had been listed for 33 days with a total marketing time of 278 days. The data sheet further depicts an original asking price of \$855,000.

In further support of its contention of the correct assessment, the board of review submitted information on one comparable sale located .13 of a mile from the subject. The comparable has a 5,800 square foot site improved with a two-story dwelling of frame exterior construction. The home is 7 years old and contains 2,552 square feet of living area. The home has an unfinished basement, 2½ bathrooms, central air conditioning, two fireplaces, and a 400 square foot garage. The comparable sold in June 2022 for \$975,000 or \$382.05 per square foot of living area, including land. Based on the foregoing 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 record evidence establishes that a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales along with data concerning the September 2022 sale of the subject property for \$830,000, including land, for the Board's consideration. The appellant did not refute the evidence of the subject's recent purchase price. The Board gives

---

<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 §1910.50(c)(1). As of the development of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

less weight to the appellant's comparables #1 and #2 as well as board of review comparable #1, due to differences in dwelling size of more than 14% to more than 20%, when compared to the subject. In addition, the Board has given reduced weight to board of review comparable #1, due to its age of 7 years old as compared to the subject dwelling that is 114 years old and where other comparables in the record are more similar in age to the subject.

The Board finds the best evidence of market value in the record consists of appellant's comparables #3, #4 and #5 along with consideration of the sale of the subject in September 2022. The comparables present varying degrees of similarity to the subject. These three dwellings range in age from 93 to 125 years old, relatively similar to the subject, but still necessitating adjustments to the comparables to make them more equivalent to the subject's age. Likewise, the dwellings differ in dwelling size, basement size, bathroom count, fireplace count/amenity, and/or garage capacity when compared to the subject necessitating additional adjustments to the comparables. The best comparables in the record sold from February to June 2023 for prices ranging from \$480,000 to \$741,000 or from \$165.18 to \$267.51 per square foot of living area, including land, along with consideration of the subject's purchase price in September 2022, approximately 15 months prior to the lien date at issue, for \$830,000 or \$270.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$875,140 or \$284.78 per square foot of living area, including land, which falls above both the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, including land, and also falls above the subject's recent purchase price approximately 15 month prior to the lien date herein.

After considering adjustments to the best comparables for differences when compared to the subject and giving some weight to the subject's recent purchase price, the Board finds a reduction in the subject's assessment is 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: \_\_\_\_\_

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



\_\_\_\_\_  
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**

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

**APPELLANT**

Sarah Mendoza, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

**COUNTY**

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085