



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Edward Garcia  
DOCKET NO.: 24-01601.001-R-1  
PARCEL NO.: 11-32-407-141

The parties of record before the Property Tax Appeal Board are Edward Garcia, 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:

<b>LAND:</b>	\$35,134
<b>IMPR.:</b>	\$97,186
<b>TOTAL:</b>	\$132,320

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 1,812 square feet of living area. The dwelling was constructed in 2014 and is approximately 10 years old. Features of the home include a concrete slab foundation, central air conditioning and a 391 square foot garage. The property has an approximately 1,843 square foot site and is located in Vernon Hills, Libertyville 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 are located from 1.20 to 1.59 miles from the subject property. Comparables #1 and #4 have sites that contain 10,000 and 14,297 square feet of land area, respectively. No site sizes were reported for comparables #2 and #3. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,849 to 2,055 square feet of living area. The dwellings are from 20 to 52

years old. The comparables each have central air conditioning and a garage ranging in size from 400 to 451 square feet of building area. Two comparables each have a fireplace. The comparables sold from March to November 2023 for prices ranging from \$270,000 to \$420,000 or from \$135.00 to \$204.38 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$107,501, which would reflect a market value of \$322,535 or \$178.00 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 \$135,780. The subject's assessment reflects a market value of \$407,381 or \$224.82 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 one comparable property that has the same assessment neighborhood code as the subject and is located adjacent to the subject property. The comparable has a site containing 1,845 square feet of land area that is improved with a two-story dwelling of frame exterior construction with 1,812 square feet of living area. The dwelling was built in 2014 and has central air conditioning and a 391 square foot garage. The property sold in September 2023 for \$397,000 or \$219.09 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted five comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4 due to the dwellings being either 30 or 41 years older than the subject.

The Board finds the appellant's comparables #2 and #3 are similar to the subject in dwelling size and design, however the comparables are located 1.20 or 1.24 miles away from the subject and the dwellings are either 10 or 13 years older than the subject, suggesting adjustments would be necessary to make these comparables more equivalent to the subject. The Board finds board of review comparable #1 is located adjacent to the subject and is identical to the subject in dwelling size, design, age and features. The three comparables sold from March to November 2023 for prices ranging from \$270,000 to \$397,000 or from \$135.00 to \$219.90 per square foot of living

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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.

area, including land. Most weight was given to board of review comparable #1, which is most similar to the subject and it sold for \$397,000 or \$219.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$407,381 or \$224.82 per square foot of living area, including land, which falls above the best comparable sales in the record both in terms of overall value and on a price per square foot of living area value. 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 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: \_\_\_\_\_

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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