



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

APPELLANT: Wilton Silva M. Da Costa
DOCKET NO.: 24-02006.001-R-1
PARCEL NO.: 07-35-402-021

The parties of record before the Property Tax Appeal Board are Wilton Silva M. Da Costa, 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: \$27,280
IMPR.: \$152,273
TOTAL: \$179,553

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 wood siding exterior construction with 3,822 square feet of living area.¹ The dwelling was constructed in 2000 and is approximately 24 years old. Features of the home include a basement with finished area, five full bathrooms, central air conditioning, a fireplace and a 620 square foot garage. The property has an approximately 15,337 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject and are

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the subject's property record card provided by the board of review.

located within .14 of a mile from the subject property, four of which are also along the same street as the subject. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 3,677 to 4,010 square feet of living area. The dwellings are from 22 to 25 years old. The comparables reportedly each have an unfinished basement, central air conditioning, from two to four full bathrooms, one additional half bathroom and a garage ranging in size from 460 to 638 square feet of building area. Seven comparables each have a fireplace. The comparables have improvement assessments that range from \$135,339 to \$152,839 or from \$36.65 to \$38.69 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$142,561 or \$37.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,553. The subject has an improvement assessment of \$152,273 or \$39.84 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor noted differences between the appellant's comparables and the subject property.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .21 of a mile from the subject property, one of which is also along the same street as the subject. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,804 to 3,921 square feet of living area. The dwellings are from 21 to 24 years old. The comparables each have a basement with finished area, central air conditioning, from three to six full bathrooms, one additional half bathroom, a fireplace and a garage containing 609 or 620 square feet of building area. The comparables have improvement assessments that range from \$152,675 to \$156,648 or from \$39.60 to \$40.44 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 13 equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, which reportedly lack basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review, which have basement finish, like the subject and are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$152,675 to \$156,648 or from \$39.60 to \$40.44 per square foot of living area. The subject property has an improvement assessment of \$152,273 or \$39.84 per square foot of living area, which falls below the range established by the best comparables in this record in terms of total improvement assessment and within the range on a per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: _____

November 25, 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

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

APPELLANT

Wilton Silva M. Da Costa, 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