



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

APPELLANT: Andra Alena  
DOCKET NO.: 24-02054.001-R-1  
PARCEL NO.: 06-18-314-002

The parties of record before the Property Tax Appeal Board are Andra Alena, the appellant, by Ronald Kingsley, attorney-at-law 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:** \$8,915  
**IMPR.:** \$2,751  
**TOTAL:** \$11,666

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 is improved with a one-story dwelling with a vinyl siding exterior that contains 896 square feet of living area. The dwelling is approximately 103 years old with a crawl space foundation and one bathroom. The property has a 6,904 square foot site located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$35,000 as of January 1, 2024. The appraisal was prepared by R. Steven Kephart, an Illinois Certified Residential Real Estate Appraiser. The fee simple property rights were appraised. The appraiser also determined the highest and best use of the property is the present use. The intended use of the appraisal was to determine the market value of the property for ad valorem real estate tax appeal purposes.

Within the report the appraiser stated the subject property had previously sold on June 14, 2022, for a price of \$31,000 and transferred via a warranty deed. The appraiser further explained that the subject property is vacant and has been damaged by fire that went through the roof, which is covered by a tarp. The appraiser stated that the electricity was turned off at the time of the fire, the home has deteriorated, and not habitable. He described the home as in poor condition and further stated it is questionable whether the home can be rehabilitated or just torn down.

The appraiser developed the sales comparison approach to value using three improved sales and three vacant land sales. The appraiser explained that the vacant land sales were added to show the minimum value of the structure. The improved sales are composed of two ranch style dwellings and one Cape Cod style dwelling that range in size from 624 to 850 square feet of living area and in age from 67 to 87 years old. Each property has one bathroom, one comparable has central air conditioning, and two comparables have either a 1-car or a 2-car garage. These properties have sites ranging in size from 5,358 to 7,954 square feet of land area and are located from .41 to 2.30 miles from the subject property. The sales occurred in February and May 2023 for prices ranging from \$80,000 to \$145,000 or from \$94.12 to \$183.08 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject with the primary deduction made for condition. The adjusted prices ranged from \$29,100 to \$40,000.

The three land sales were composed of vacant sites ranging in size from 4,696 to 12,310 square feet of land area. The comparables are located from .57 to 1.45 miles from the subject property. The sales occurred from August to November 2023 for prices ranging from \$20,000 to \$26,000.

Based on this data the appraiser estimated the subject property had a market value of \$35,000 as of January 1, 2024. The appellant requested the subject's assessment be reduced to \$11,666 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,532. The subject's assessment reflects a market value of \$61,602 or \$68.75 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup> The board of review submitted a copy of the subject's property record card that also reported the subject property sold in 2022 for a price of \$31,000 and was transferred via a warranty deed.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings with vinyl siding exteriors that ranged in size from 862 to 1,008 square feet of living area and age from 86 to 111 years old. Two comparables have basements, three comparables have central air conditioning, and two comparables have a garage with either 280 or 360 square feet of building area. Each property has one or two bathrooms. These properties have the same assessment neighborhood code as the

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<sup>1</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

subject property with sites ranging in size from 5,545 to 14,366 square feet of land area. The sales occurred from April 2023 to January 2024 for prices ranging from \$123,600 to \$210,000 or from \$143.39 to \$208.33 per square foot of living area land included.

The board of review also submitted a memorandum from the Avon Township Assessor to the Lake County Board of Review, which appears to have been submitted for the board of review hearing. The assessor had agreed to reduce the assessment for the dwelling by 50% due to the fire damage and the uninhabitable nature of the home, which appears to be the basis for the assessment of the subject as established by the board of review. The assessor also critiqued the appraisal submitted by the appellant.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$35,000 as of January 1, 2024. The appellant's appraiser developed the sales comparison approach to value using three improved comparable sales that were adjusted for differences from the subject primarily due to the poor condition of the subject dwelling that was caused by a fire and the fact the home is not habitable. The Board also finds the vacant land sales in the report add support to the value conclusion reached by the appellant's appraiser. The Board further finds the appraised value is likewise supported by the 2022 sale of the subject property for a price of \$31,000 that was reported in the appraisal and documented on the subject's property record card submitted by the board of review. The Board gives little weight to the sales provided by the board of review that were not adjusted to make them more equivalent to the subject, especially for differences in condition. The subject's assessment reflects a market value of \$61,602, which is above the appraised value. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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

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: February 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

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

APPELLANT

Andra Alena, 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