



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

APPELLANT: Piedad Hernandez  
DOCKET NO.: 24-02887.001-R-1  
PARCEL NO.: 08-09-104-018

The parties of record before the Property Tax Appeal Board are Piedad Hernandez, the appellant; 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:** \$11,006  
**IMPR.:** \$61,255  
**TOTAL:** \$72,261

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 one-story dwelling of brick exterior construction with 1,247 square feet of living area. The dwelling was constructed in 1959 and is approximately 65 years old. Features of the home include a 1,247 square foot basement with 623 square feet of finished area, central air conditioning and a garage with 336 square feet of building area.<sup>1</sup> The property has an approximately 5,959 square foot site and is located in Waukegan, Waukegan 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 property record cards for the subject and five equity comparables, along with a grid analysis containing information on the subject and five equity comparables. The comparables have the same assessment

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<sup>1</sup> The board of review disclosed the subject dwelling has 623 square feet of basement finish, which was not reported by the appellant nor was it refuted by the appellant in rebuttal.

neighborhood code as the subject and are located from .06 to .25 of a mile from the subject property, two of which are also along the same street as the subject. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,239 to 1,346 square feet of living area.<sup>2</sup> The dwellings were built from 1956 to 1958. The comparables each have a 1,239 to 1,346 square foot basement with comparable #2 having 1,076 square feet of finished area. Each comparable has central air conditioning, either 1, 1½ or 2 bathrooms and a garage ranging in size from 440 to 576 square feet of building area. The comparables have improvement assessments that range from \$54,494 to \$63,964 or from \$43.46 to \$47.52 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$53,422 or \$42.84 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 \$72,261. The subject has an improvement assessment of \$61,255 or \$49.12 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located from .06 to .31 of a mile from the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,164 to 1,296 square feet of living area. The dwellings are 65 or 66 years old. The comparables each have a 1,164 to 1,296 square foot basement with 931 to 1,000 square feet of finished area. Each comparable has central air conditioning, 1½ or 2 bathrooms and a garage ranging in size from 400 to 576 square foot garage. Comparable #2 has a fireplace. The comparables have improvement assessments ranging from \$57,335 to \$65,897 or from \$49.26 to \$50.85 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the comparables submitted by the board of review. The appellant argued that the three board of review comparables have more bathrooms, larger finished basements and larger garages, when compared to the subject. Additionally, one comparable has a fireplace, unlike the subject and one comparable has a wood deck, which is depicted in a copy of its property record card provided by the appellant.

### **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.

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<sup>2</sup> The Board finds the best evidence of the dwelling size and basement finish for the appellant's comparable #2 is found in its property record card provided by the appellant.

The parties submitted eight equity comparables for the Board's consideration. The Board finds all the comparables are relatively similar to the subject in location, dwelling size, design and age. However, the comparables have varying degrees of similarity when compared to the subject in basement size, basement finish, bathroom count, fireplace count, garage size and other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$54,494 to \$65,897 or from \$43.46 to \$50.85 per square foot of living area. The subject property's improvement assessment of \$61,255 or \$49.12 per square foot of living area falls within the range established by the comparables in the record. After considering adjustments to the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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:

April 21, 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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APPELLANT

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COUNTY

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