



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

APPELLANT: Maria Sanchez
DOCKET NO.: 25-00499.001-R-1
PARCEL NO.: 04-17-407-024

The parties of record before the Property Tax Appeal Board are Maria Sanchez, 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 **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: \$7,065
IMPR.: \$82,172
TOTAL: \$89,237

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 2025 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 of frame construction with 1,344 square feet of living area. The dwelling was constructed in 1990 and is approximately 35 years old. Features of the property include a full basement, two bathrooms and a detached garage with 480 square feet of building area. The property has a 5,720 square foot site located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,076 to 1,596 square feet of living area and are from 47 to 75 years old. Each comparable has a full or partial basement, eight comparables have central air conditioning, four comparables each have one fireplace, and seven comparables have a garage ranging in size from 260 to 1,012 square feet of building area. The comparables have 1,

1½, 2 or 2½ bathrooms. These properties have sites ranging in size from 5,719 to 14,000 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .04 of a mile to 2.06 miles from the subject property. The sales occurred from January 2023 to September 2025 for prices ranging from \$135,000 to \$262,500 or from \$111.02 to \$229.46 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$63,162.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,237. The subject's assessment reflects a market value of \$267,738 or \$199.21 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales consisting of one-story dwellings of wood siding exterior construction that range in size from 1,220 to 1,344 square feet of living area and are from 48 to 70 years old. Two comparables have full basements, one comparable has two fireplaces and two comparables have garages with 672 and 528 square feet of building area, respectively. Each property has central air conditioning and 1½, 2 or 3 bathrooms. The comparables have sites ranging in size from 5,945 to 10,200 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from approximately .27 to .45 of a mile from the subject property. The sales occurred from March 2024 to September 2024 for prices ranging from \$240,000 to \$310,000 or from \$192.46 to \$230.65 per square foot of living area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on twelve comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1, #4, #5 and #7 as these properties sold in 2023, not as proximate in time to the assessment date at issue as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, #6, #8 and #9 as well as the board of review comparable sales that are improved with one-story dwellings that range in size from 1,076 to 1,479 square feet of living area and are from 48 to 74 years old. The comparables are improved with homes that are approximately 13 to 39 years older than the subject suggesting upward adjustments for age would be appropriate. Conversely, each comparable has central air conditioning, unlike the subject property, indicating downward adjustments to the comparables would be appropriate to make them more equivalent to the subject for this difference. Appellant's comparables #2, #3, and #8 as well as board of review comparable #1 have one or two fireplaces, unlike the subject, indicating downward adjustments to the comparables would be proper for this difference. Appellant's comparable #3 has a smaller garage than the subject requiring an upward adjustment, while appellant's

comparables #6 and #9 have larger garages than the subject necessitating downward adjustments. Board of review comparable #1 has a larger garage than the subject, suggesting a downward adjustment would be proper. Board of review comparable #2 has no basement, unlike the subject, and board of review comparable #3 has no garage whereas the subject has a garage, necessitating upward adjustments to make the comparables more equivalent to the subject for these differences. These comparables sold from January 2024 to September 2025 for prices ranging from \$170,000 to \$310,000 or from \$157.99 to \$230.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,738 or \$199.21 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparable sales, the Board finds the subject's assessment is reflective of the property's market value 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: _____

October 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 9-215 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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