



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

APPELLANT: Arturo Cervantes
DOCKET NO.: 25-00524.001-R-1
PARCEL NO.: 04-20-302-079

The parties of record before the Property Tax Appeal Board are Arturo Cervantes, 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: \$4,452
IMPR.: \$52,780
TOTAL: \$57,232

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 brick exterior construction containing 1,387 square feet of living area. The dwelling was constructed in 2005 and is approximately 20 years old. Features of the home include a slab foundation, central air conditioning, two bathrooms and a garage.¹ The property is 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 eight comparable sales composed of one-story dwellings of wood frame construction that range in size from 1,294 to 1,387 square feet of living area. The

¹ The board of review submitted a copy of the subject's property record card describing the dwelling as a condominium with a slab foundation and a basement garage area of 180 square feet. Both the appellant and the board of review described the subject as having an 180 square foot basement and a 360 square foot garage.

dwelling are from 21 to 35 years old. Each comparable has a basement, central air conditioning, two bathrooms and a garage with either 360 or 720 square feet of building area. The comparables have the same neighborhood code as the subject property and are in the same block and along the same street as the subject property. The sales occurred from January 2023 to June 2025 for prices ranging from \$145,000 to \$170,000 or from \$112.06 to \$126.74 per square foot of living area, including land. Based on these sales the appellant requested the subject's total assessment be reduced to \$54,088.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,232. The subject's assessment reflects a market value of \$171,713 or \$123.80 per square foot of living area, land included, when using 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 with comparable #1 being a duplicate of appellant's comparable sale #8. The comparables are improved with one-story dwellings of brick exterior construction each with 1,387 square feet of living area. The dwellings are 20 or 21 years old. Each comparable is described as having an 180 square foot basement, central air conditioning, two bathrooms, and a garage with 360 square feet of building area. The comparables have the same neighborhood code as the subject property and are located along the same street and within 232 feet of the subject property. The sales occurred from May 2024 to March 2025 for prices of \$170,000 and \$175,000 or \$122.57 and \$126.17 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 ten comparable sales to support their respective positions with one comparable sale being a duplicate. The comparables are similar to the subject in location, style, age, size and most features. The Board gives less weight to appellant's comparables #1, #2, #3, and #6 due to the sales occurring 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 #4, #5, #7 and #8 and the board of review comparable sales, which includes the duplicate sale submitted by the parties. These properties contain 1,294 or 1,387 square feet of living area and are 20, 21, 22, or 35 years old. These comparables sold from March 2024 to March 2025 for prices ranging from \$160,000 to \$175,000 or from \$115.36 to \$126.74 per square foot of living area, including land. Board of review comparables #2 and #3 are identical to the subject in size and sold closest in time to the assessment date at issue each for a price of \$175,000 or \$126.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,713 or \$123.80 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is below the two comparables that sold nearest in time to the

assessment date, demonstrating the subject property is not overvalued. Based on this evidence the Board finds the subject's assessment reflects 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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