



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

APPELLANT: Brenda Cristobal Angel
DOCKET NO.: 25-00532.001-R-1
PARCEL NO.: 04-28-401-013

The parties of record before the Property Tax Appeal Board are Brenda Cristobal Angel, 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: \$8,449
IMPR.: \$69,907
TOTAL: \$78,356

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 with a wood siding exterior containing 1,288 square feet of living area. The dwelling was constructed in 1975 and is approximately 50 years old. Features of the property include a full basement, central air conditioning, 1½ bathrooms and a detached garage with 576 square feet of building area. The property has a 7,105 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 eight comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,036 to 1,339 square feet of living area and are from 36 to 85 years old. Each comparable has a basement ranging in size from 392 to 1,339 square feet and 1, 1½ or 2 bathrooms. Four comparables have central air conditioning, one comparable has one fireplace, and five comparables have garages ranging in size from 432 to

720 square feet of building area. These properties have sites ranging in size from approximately 5,798 to 14,266 square feet of land area. Each property has the same neighborhood code as the subject property. The comparables sold from January 2023 to October 2024 for prices ranging from \$135,000 to \$215,000 or from \$128.33 to \$196.89 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$68,257.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,356. The subject's assessment reflects a market value of \$235,092 or \$182.52 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 a copy of the subject's property record card and information on three comparable sales improved with one-story dwellings of wood siding or brick exterior construction that range in size from 912 to 1,248 square feet of living area. The dwellings are 47 to 64 years old. Each property has a full basement, central air conditioning, 2 or 2½ bathrooms and a garage ranging in size from 440 to 528 square feet of building area. The comparables have sites ranging in size from 5,987 to 11,600 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .10 to .78 of a mile from the subject property. The sales occurred from September 2023 to January 2025 for prices ranging from \$203,500 to \$250,000 or from \$196.23 to \$223.14 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 eleven comparable sales to support their respective positions. The Board finds the best evidence of market value to be appellant's comparable sale #7 and board of review comparable sales #1 and #3 that are improved with one-story dwellings that range in size from 1,144 to 1,248 square feet of living area and are 47 or 64 years old. The comparables have similar features as the subject property with the exception that appellant's comparable #7 does not have central air conditioning, a feature of the subject property, necessitating an upward adjustment to make the property more equivalent to the subject for this difference. These three comparables sold from August 2024 to January 2025 for prices ranging from \$206,000 to \$250,000 or from \$180.07 to \$202.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$235,092 or \$182.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

The Board gives less weight to the remaining comparables submitted by the appellant due to their sale dates not being as proximate in time to the assessment date as the best comparables in this record, differences from the subject dwelling in age, the lack of central air conditioning,

and/or the lack of a garage. The Board gives less weight to board of review comparable #2 due to the fact the sale did not occur as proximately in time to the assessment date at issue as the best sales in this record and differences from the subject in dwelling size.

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

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

APPELLANT

Brenda Cristobal Angel, 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