



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

APPELLANT: Herman Spates
DOCKET NO.: 25-00533.001-R-1
PARCEL NO.: 04-29-204-050

The parties of record before the Property Tax Appeal Board are Herman Spates, 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: \$11,427
IMPR.: \$78,564
TOTAL: \$89,991

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 consists of a one-story dwelling of vinyl siding exterior construction containing 1,440 square feet of living area. The dwelling was constructed in 1997 and is approximately 28 years old. Features of the property include a full basement, two bathrooms, and an attached garage with 528 square feet of building area. The property has a 22,950 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 seven comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,232 to 1,596 square feet of living area. The homes are 22 to 69 years old. Each property has a full basement, central air conditioning, a garage ranging in size from 484 to 700 square feet of building area, and 1½, 2 or 3 bathrooms. Comparable #3 has one fireplace. These properties have sites ranging in size from 5,920 to

21,793 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .01 of a mile to 1.21 miles from the subject property. These properties sold from January 2023 to February 2025 for prices ranging from \$205,000 to \$295,000 or from \$158.67 to \$202.92 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$86,971.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,894. The subject's assessment reflects a market value of \$293,711 or \$203.97 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 with aluminum siding, vinyl siding or wood siding exteriors that range in size from 1,092 to 1,312 square feet of living area. The dwellings are 33 to 47 years old. Each property has a full basement, central air conditioning, a garage ranging in size from 480 to 528 square feet of building area and 1, 2 or 2½ bathrooms. Comparable #1 has one fireplace. The comparables have sites ranging in size from 5,987 to 9,000 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from approximately .79 of a mile to 1.21 miles from the subject property. The sales occurred in August 2024 and June 2025 for prices ranging from \$239,000 to \$275,000 or from \$202.92 to \$218.86 per square foot of living area, including land. Board of review comparable #3 is the same property as appellant's comparable #7.

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 parties submitted information on nine comparable sales to support their respective positions with one comparable being a duplicate. The Board gives less weight to appellant's comparables #1, #2 and #6 as these properties sold in 2023, not as proximate in time to the assessment date at issue as the best sales in this record, as well as the fact that comparable #1 is approximately 40 years older than the subject dwelling. The Board gives less weight to appellant's comparables #3 and #4 due to differences from the subject in age being approximately 29 and 36 years older than the subject, respectively. The Board gives less weight to board of review comparable #2 due to differences from the subject in dwelling size.

The Board finds the best evidence of market value to be appellant's comparable sales #5 and #7 as well as board of review comparable sales #1 and #3, which includes the duplicate sale submitted by the parties. These comparables range in size from 1,232 to 1,472 square feet of living area and are approximately 28 to 48 years old. The comparables have sites ranging in size from 5,987 to 21,793 square feet of land. Each of these comparables have central air

conditioning, unlike the subject property, and would require downward adjustments to make them more equivalent to the subject for this difference. Board of review comparable #1 has one fireplace, unlike the subject dwelling, and board of review comparable #3 has an additional ½ bathroom, indicating these two properties would require downward adjustments to make them more equivalent to the subject for these differences. Conversely, appellant's comparable #7 and board of review comparables #1 and #3 have significantly smaller sites than the subject suggesting the comparables would require upward adjustments to make them more equivalent to the subject for this difference. These three comparables sold in February and August 2024 for prices ranging from \$250,000 to \$275,000 or from \$183.42 to \$209.60 per square foot of living area, including land. The comparable most like the subject in location, land area, age and dwelling size is appellant's comparable #5 that sold in February 2024 for a price of \$270,000 or \$183.42 per square foot of living area, land included. The subject's assessment reflects a market value of \$293,711 or \$203.97 per square foot of living area, including land, which is above the overall price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record, but is excessive when considering the appropriate adjustments to the best comparables for differences from the subject. Significantly, the Board finds the subject's assessment reflects a market value above the overall, best comparable in terms of location, land area, age and dwelling size. Based on this evidence the Board finds a reduction in the subject's assessment 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



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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