



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

APPELLANT: Edwin Rivera
DOCKET NO.: 25-00535.001-R-1
PARCEL NO.: 04-30-431-001

The parties of record before the Property Tax Appeal Board are Edwin Rivera, 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: \$15,491
IMPR.: \$94,439
TOTAL: \$109,930

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 wood siding exterior construction that contains 1,454 square feet of living area. The dwelling was constructed in 1980 and is approximately 45 years old. Features of the property include a full basement, two fireplaces, two bathrooms, and an attached garage with 784 square feet of building area. The property has a 40,075 square foot site located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,232 to 1,432 square feet of living area and are from 59 to 73 years old. Each comparable has a full basement, 1½ or 2½ bathrooms and a garage ranging in size from 440 to 1,092 square feet of building area. These properties have sites containing from 15,716 to 32,234 square feet of land. The comparables have the same

neighborhood code as the subject property and are located from .28 to .65 of a mile from the subject. The sales occurred from May 2023 to June 2024 for prices ranging from \$223,000 to \$235,000 or from \$157.12 to \$190.75 per square foot of living area, including land. The appellant requested the subject property's total assessment be reduced to \$79,477.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,930. The subject's assessment reflects a market value of \$329,823 or \$226.84 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. The comparables are composed of one-story dwellings of wood siding or brick exteriors that range in size from 1,016 to 1,466 square feet of living area. The homes are 47 to 65 years old. Each comparable has a full basement with two having finished areas, central air conditioning and 1, 2 or 3 bathrooms. The comparables have from 480 to 2,028 square feet of garage area and comparable #1 has one fireplace. The comparables have sites ranging in size from 20,250 to 64,613 square feet of land. These properties have the same neighborhood code as the subject property and are located from .19 of a mile to 1.25 miles from the subject property. The sales occurred from March to August 2024 for prices ranging from \$262,101 to \$349,950 or from \$234.02 to \$295.28 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 six comparables sales to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 as these properties sold in 2023, less proximate in time to the assessment date at issue than the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales that range in size from 1,016 to 1,466 square feet of living area and are from 47 to 65 years old. Appellant's comparable #3 has a smaller site than the subject, is approximately 15% smaller in dwelling size, has ½ less bathroom than the subject, a smaller garage and no fireplace, unlike the subject, indicating upward adjustments to this comparable would be appropriate to make the comparable more equivalent to the subject for these differences. Board of review comparable #1 has a smaller site than the subject, a smaller garage than the subject and one less fireplace than the subject indicating upward adjustments to the comparable for these differences would be appropriate. Conversely, board of review comparable #1 has one more bathroom than the subject, finished basement area, and central air conditioning, unlike the subject, necessitating downward adjustments to the comparable to make it more equivalent to the subject for these dissimilarities. Board of review comparable #2 has a smaller site than the subject and is approximately 30% smaller than the subject dwelling, indicating

upward adjustments to the comparable would be appropriate for these variations. Conversely, board of review comparable #2 has central air conditioning, unlike the subject, and a significantly larger garage than the subject requiring downward adjustments to make the comparable more similar to the subject for these disparities. Board of review comparable #3 is approximately 23% smaller than the subject dwelling, has one less bathroom than the subject, a smaller garage, and no fireplace, unlike the subject, necessitating upward adjustments for these differences. Conversely, board of review comparable #3 has a larger site than the subject, finished basement area, and central air conditioning, unlike the subject, requiring downward adjustments for these dissimilarities. These four comparables sold from March to August 2024 for prices ranging from \$235,000 to \$349,950 or from \$190.75 to \$295.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$329,823 or \$226.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the appropriate adjustments to the comparables for differences from the subject property. 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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