FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Galvez
DOCKET NO.: 25-00630.001-R-1
PARCEL NO.: 06-28-206-026

The parties of record before the Property Tax Appeal Board are David Galvez, the appellant, by attorney Ronald Kingsley 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:	$17,392
IMPR.:	$103,287
TOTAL:	$120,679

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 two-story dwelling of vinyl siding exterior construction with 2,361 square feet of living area. The dwelling was constructed in 2000 and is approximately 25 years old. Features of the home include a basement, central air conditioning, 2½ bathrooms and a 460 square foot garage. The property has an approximately 7,667 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that have the same assessment neighborhood code as the subject, two of which are located along the same street as the subject and two comparables are located either .14 or .18 of a mile from the subject property. The comparables have sites that range in size from approximately 7,022 to 12,672 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior

construction with 2,174 or 2,361 square feet of living area. The dwellings are 25 or 26 years old. The comparables each have a basement, central air conditioning, 2½ bathrooms, a fireplace and a garage ranging in size from 400 to 460 square feet of building area. The comparables sold from May to December 2023 for prices of $325,000 or $360,000 or from $137.65 to $152.48 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $115,677, which would reflect a market value of $347,066 or $147.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $120,679. The subject's assessment reflects a market value of $362,073 or $153.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located from approximately .02 to .14 of a mile from the subject property. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #4 and #3, respectively, which were previously described.[1] The board of review's comparable #1 has a 7,056 square foot site that is improved with a two-story dwelling of vinyl siding exterior construction with 2,361 square feet of living area. The dwelling is 25 years old and has a basement, central air conditioning, 2½ bathrooms, a fireplace and a 460 square foot garage. This property sold in July 2024 for $385,000 or $163.07 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 five comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparable #2, which is less similar to the subject dwelling in size than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #4, along with board of review comparables #1, #2 and #3, which includes the two common comparables. The Board finds these four comparables are located in close proximity to the subject and are overall most similar, if not identical, to the subject in site size, dwelling size,

[1] The parties differ as to the basement finish of board of review comparable #2/appellant's comparable #4. The board of review reported the basement has 519 square feet of finished area, whereas the appellant reported the basement is unfinished. Additionally, the parties differ as to the month each of the comparables sold. The board of review reported sale dates for its comparables #2 and #3 of April and June 2023, whereas the appellant reported sale dates of May and July 2023, respectively.

design, age and some features. The comparables sold from April 2023 to July 2024 for prices ranging from $325,000 to $385,000 or from $137.65 to $163.07 per square foot of living area, including land. The subject's assessment reflects a market value of $362,073 or $153.36 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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:

C E R T I F I C A T I O N

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

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