FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christine Bruno
DOCKET NO.: 25-00647.001-R-1
PARCEL NO.: 07-06-309-025

The parties of record before the Property Tax Appeal Board are Christine Bruno, 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:	$32,383
IMPR.:	$154,223
TOTAL:	$186,606

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 2-story dwelling of wood siding exterior construction with 3,664 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, and a 648 square foot garage. The property has an approximately 14,597 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located within 0.37 of a mile from the subject. The parcels range in size from 12,197 to 23,958 square feet of land area and are improved with 2-story homes ranging in size from 3,164 to 4,108 square feet of living area. The dwellings are from 26 to 29 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 504 to 702 square feet of building area. The comparables sold from

January 2023 to September 2024 for prices ranging from $425,000 to $587,000 or from $129.71 to $150.48 per square foot of living area, including land. The appellant submitted a brief summarizing the comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $186,606. The subject's assessment reflects a market value of $559,874 or $152.80 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 four comparable sales located within 0.34 of a mile from the subject. The parcels range in size from 9,583 to 16,988 square feet of land area and are improved with 2-story homes ranging in size from 3,448 to 3,615 square feet of living area. The dwellings are 27 or 28 years old. Each home has a basement, three with finished area, central air conditioning, and a garage ranging in size from 616 to 660 square feet of building area. The comparables sold from May to October 2024 for prices ranging from $550,000 to $600,000 or from $153.08 to $167.05 per square foot of living area, including land.

The board of review submitted a brief from the township assessor contending that the appellant's comparables differ in features from the subject. Moreover, the township assessor pointed out the appellant's comparables #1 and #4 back to US Rt. 45 which has significant traffic and the appellant's comparables #2, #3, #5, and #9 are older sales. The board of review submitted maps, depicting the subject is an interior lot that does not back to traffic and the appellant's comparables #1 and #4 back to US Rt. 45. 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 record contains thirteen comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, #5, and #9, which sold less proximate in time to the assessment date then the other sales in this record, and to the appellant's comparables #1 and #4, which back to a busy street unlike the subject. The Board also gives less weight to the appellant's comparables #6, #7, and #8, which are less similar to the subject in dwelling size than the other sales in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features, although three comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from $550,000 to $600,000 or from $153.08 to $167.05 per square foot of living area, including land. The subject's assessment reflects a market value of $559,874 or $152.80 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a per square foot basis. Based on this evidence and after considering appropriate 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: July 21, 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 9-125 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

Christine Bruno, 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