



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

APPELLANT: Claudia Soto  
DOCKET NO.: 25-00803.001-R-1  
PARCEL NO.: 08-05-103-009

The parties of record before the Property Tax Appeal Board are Claudia Soto, 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:** \$10,903  
**IMPR.:** \$80,755  
**TOTAL:** \$91,658

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 split-level dwelling of aluminum siding exterior construction with 1,245 square feet of living area.<sup>1</sup> The dwelling was constructed in 1958 and is approximately 67 years old. Features of the home include a lower level with finished area, central air conditioning, 2½ bathrooms and a 576 square foot garage. The property has an approximately 6,879 square foot site and is located in Waukegan, Waukegan 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 properties that have the same assessment

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<sup>1</sup> The parties differ as to the design of the subject dwelling. The Board finds the best evidence of design is found in the subject's property record card submitted by the board of review depicting the dwelling as a split-level design, which was not refuted by the appellant.

neighborhood code as the subject and are located from .14 to .22 of a mile from the subject property. The comparables have sites that range in size from approximately 7,209 to 7,488 square feet of land area. The appellant reported that the comparables are improved with one-story dwellings of wood frame exterior construction with 1,248 or 1,475 square feet of living area. The dwellings are from 59 to 67 years old. The comparables each have 1½ or 2 bathrooms and a garage ranging in size from 252 to 528 square foot of building area. Comparable #3 has central air conditioning. The comparables sold from February 2023 to July 2025 for prices ranging from \$230,000 to \$279,000 or from \$184.29 to \$189.15 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$83,407, which would reflect a market value of \$250,246 or \$201.00 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 \$91,658. The subject's assessment reflects a market value of \$275,001 or \$220.88 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 .06 to .09 of a mile from the subject property. The comparables have sites that range in size from approximately 7,065 to 7,924 square feet of land area. The comparables are improved with split-level dwellings of aluminum or wood siding exterior construction each containing 1,025 square feet of living area. The dwellings are 64 or 66 years old. The comparables each have a finished lower level, central air conditioning, 2 bathrooms, and a garage ranging in size from 480 to 504 square feet of building area. The comparables sold from May 2023 to September 2025 for prices ranging from \$239,000 to \$275,000 or from \$233.17 to \$268.29 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 six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #1, which lack a finished lower level and/or central air conditioning, both features of the subject or their sale dates occurred in 2023, less proximate to the lien date at issue than the other comparable sales in the record.

The Board finds the best evidence of market value to be board of review comparables #2 and #3, which sold more proximate to the assessment date at issue and are overall most similar to the subject in location, site size, design and age. However, the Board finds both dwellings are

somewhat smaller than the subject and have one less half bathroom, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in May 2024 and September 2025 for prices of \$239,000 and \$275,000 or for \$233.17 and \$268.29 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$275,001 or \$220.88 per square foot of living area, including land, which falls below the two best comparable sales in the record on a price per square foot of living area, land included, basis and is well supported on overall value given the subject's somewhat larger dwelling size and superior number of bathrooms. 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: \_\_\_\_\_

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

Claudia Soto, 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