FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Peggy J. Jones
DOCKET NO.: 25-00806.001-R-1
PARCEL NO.: 08-05-306-040

The parties of record before the Property Tax Appeal Board are Peggy J. Jones, 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:	$14,885
IMPR.:	$85,698
TOTAL:	$100,583

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 wood siding exterior construction with 1,970 square feet of living area. The dwelling was constructed in 1952 and is approximately 73 years old. Features of the home include a basement, central air conditioning, 1½ bathrooms, a fireplace and a 576 square foot garage. The property has an approximately 15,000 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 neighborhood code as the subject and are located from .13 to .72 of a mile from the subject property. The comparables have sites that range in size from approximately 14,118 to 48,848 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,882 to 2,127 square feet of living area. The

dwellings are from 72 to 84 years old. The comparables each have a basement, central air conditioning, 2½ or 3 bathrooms and a garage ranging in size from 440 to 1,248 square feet of building area. Two comparables each have a fireplace. The comparables sold in February or April 2023 for prices ranging from $210,000 to $375,000 or from $108.14 to $176.30 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $94,551, which would reflect a market value of $283,681 or $144.00 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 $100,583. The subject's assessment reflects a market value of $301,779 or $153.19 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 .29 to .45 of a mile from the subject property. The comparables have sites that range in size from 15,551 to 31,243 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,604 to 1,956 square feet of living area. The dwellings are from 59 to 67 years old. Two comparables each have a basement, central air conditioning and a fireplace. Each comparable has either 1½ or 2½ bathrooms. Two comparables each have a garage with 357 or 618 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from July 2023 to September 2025 for prices ranging from $280,000 to $340,000 or from $167.87 to $177.68 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 three comparables, as well as board of review comparable #3, which have sale dates that occurred in 2023, less proximate to the lien date at issue than other comparable sales in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which sold more proximate to the January 1, 2025 assessment date and are similar to the subject in location, design and age. However, the Board finds board of review comparable #1 has a dwelling that is 15% smaller than the subject and the dwelling lacks a basement, central air conditioning and a fireplace, all features of the subject, and board of review comparable #2 lacks a garage, a feature of the subject, suggesting upward adjustments would be required to make the

comparables more equivalent to the subject. Conversely, board of review comparable #2 has a substantially larger site size, an additional bathroom and an inground swimming pool, when compared to the subject, suggesting downward adjustments would be necessary for these differences. Nevertheless, these two comparables sold in July 2024 and September 2025 for prices of $280,000 and $340,000 or for $167.87 and $173.82 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $301,779 or $153.19 per square foot of living area, including land, which is bracketed by the two best comparables in the record in terms of overall value but below the comparables on a price per square foot of living area, land included, basis. 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

AGENCY

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