FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rebecca Solano
DOCKET NO.: 25-00834.001-R-1
PARCEL NO.: 08-09-104-026

The parties of record before the Property Tax Appeal Board are Rebecca Solano, 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:	$16,949
IMPR.:	$83,116
TOTAL:	$100,065

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 1-story dwelling of brick exterior construction with 1,586 square feet of living area.[1] The dwelling was constructed in 1959 and is approximately 66 years old with an effective year built of 1980. Features of the home include a basement, central air conditioning, a fireplace and garage with 528 square feet of building area. The property has an approximately 8,545 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 seven comparable sales located in the same assessment neighborhood code as the subject and within .95 of a mile from the subject property. The comparables have sites that range in size from 6,107 to 10,973 square feet of land area. The

[1] The Board finds the best description of the subject is found in the property record card provided by the board of review, that was not refuted by the appellant.

comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,276 to 1,889 square feet of living area. The comparables range in age from 52 to 76 years old. Each comparable has a basement and garage ranging in size from 351 to 638 square feet of building area. Six comparables each have central air conditioning and six comparables each have one fireplace. The comparables sold from March 2023 to February 2025 for prices ranging from $195,000 to $310,000 or from $140.29 to $198.72 per square foot of living area, including land. 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 $100,065. The subject's assessment reflects a market value of $300,225 or $189.30 per square foot of living area, land included, when applying 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. The board of review comparable #2 is the same property as the appellant's comparable #7. The comparables are located in the same assessment neighborhood code as the subject and within .70 of a mile from the subject property. The comparables have sites that range in size from 6,411 to 8,704 square feet of land area. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,254 to 1,608 square feet of living area. The comparables range in age from 57 to 84 years old. Each comparable has a basement, central air conditioning and a garage ranging in size from 286 to 676 square feet of building area. Three comparables each have either one or two fireplaces. The comparables sold from June 2023 to August 2025 for prices ranging from $242,000 to $315,000 or from $191.15 to $213.72 per square foot of living area, including land. The board of review submitted the MLS data sheet for the subject property disclosing that the home was fully renovated in 2022 and sold in March 2026 for $325,000 or $204.92 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 a total of ten comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to appellant's comparables #1, #2, #3, #5 and #6 as well as board of review comparable #1, #3 and #4, due to their differences from the subject in dwelling size, age and/or remote sale dates occurring in 2023 which is less proximate in time to the January 1, 2025, assessment date given other sales available in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #4 and #7 along with board of review comparable sale #2, which includes the common comparable. The Board finds that these two comparables sold more proximate to the January 1, 2025, assessment date and are most similar to the subject in location, age, dwelling size and some features. These two comparables sold in March 2024 and February 2025 for prices of $305,000 and $310,000 or $177.22 and $198.72 per square foot of living area, including land. The subject's assessment reflects a market value of $300,225 or $189.30 per square foot of living area, including land which is bracketed by the two best comparable sales in this record on a per square foot basis but is below on an overall market value basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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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