FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maria Lopez
DOCKET NO.: 25-00849.001-R-1
PARCEL NO.: 08-33-125-027

The parties of record before the Property Tax Appeal Board are Maria Lopez, 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:	$6,385
IMPR.:	$62,165
TOTAL:	$68,550

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 brick exterior construction with 1,914 square feet of living area.[1] The dwelling was constructed in 1920 and is approximately 105 years old. The dwelling has an effective year built of 1951. Features of the property include a basement and two bathrooms. The property has an approximately 5,092 square foot site and is located in North Chicago, 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 properties that have the same assessment

[1] The subject's property record card submitted by the board of review disclosed the subject dwelling is a duplex that has a brick exterior and an effective year built of 1951 due to remodeling in 2012, which were not refuted by the appellant. Interior and exterior photographs also submitted by the board of review depict the subject dwelling to be in average condition.

neighborhood code as the subject and are located within .52 of a mile from the subject property. The comparables have sites that range in size from approximately 4,513 to 7,863 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of wood frame exterior construction ranging in size from 1,584 to 2,264 square feet of living area. The dwellings are from 98 to 116 years old. Each comparable has a basement and two or three bathrooms. Five comparables each have a garage ranging in size from 400 to 676 square feet of building area. The comparables sold from June 2023 to May 2025 for prices ranging from $150,000 to $250,000 or from $79.28 to $118.63 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $56,138, which would reflect a market value of $168,431 or $88.00 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 $68,550. The subject's assessment reflects a market value of $205,671 or $107.46 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

With respect to the appellant's comparables, the board of review submitted a copy of the price history printout from "zillow.com" for the appellant's comparable #1, which depicts the sale that occurred in June 2023 and also disclosing that the property was listed again in December 2023 and February 2024 for $279,900 and $269,900, respectively. The board of review submitted an exterior photograph and listing information from "redfin.com" for the appellant's comparable #2 which described the dwelling as a duplex that was priced to sale and was being sold "as is." Lastly, the board of review submitted a printout with listing information from "zillow.com" for the appellant's comparable #4 describing the dwelling as a two-family, two-unit dwelling for a family that wants to live in the same house, or for a landlord-type investor or for fix and flip investor.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within approximately .52 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #5. The comparables have sites that range in size from 5,670 to 11,256 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of aluminum siding or wood siding exterior construction ranging in size from 1,728 to 2,186 square feet of living area. The dwellings are from 97 to 125 years old. The comparables each have a basement and either two or three bathrooms. Comparable #3 has central air conditioning and a fireplace. Three comparables each have a garage ranging in size from 400 to 576 square feet of building area. The comparables sold from July 2024 to June 2025 for prices ranging from $205,000 to $302,000 or from $118.63 to $142.32 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 ten comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #3, #6 and #7, as well as board of review comparables #2 and #3, due to their sale dates occurring in 2023, less proximate to the lien date at issue than other sales in the record and/or they are less similar to the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparables #2, #4 and #5, along with board of review comparables #1 and #4, which includes the parties' common comparable. The Board finds these four comparables sold more proximate to the January 1, 2025 assessment date and overall are more similar to the subject in location, dwelling size, age and features. The properties sold from May 2024 to May 2025 for prices ranging from $160,000 to $249,000 or from $82.35 to $138.80 per square foot of living area, including land. The subject's assessment reflects a market value of $205,671 or $107.46 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: November 17, 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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