FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maria Calles
DOCKET NO.: 25-00892.001-R-1
PARCEL NO.: 04-21-319-008

The parties of record before the Property Tax Appeal Board are Maria Calles, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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:	$10,236
IMPR.:	$44,125
TOTAL:	$54,361

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 single-family dwelling of wood siding exterior construction with 1,064 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full unfinished basement, 1 full bathroom upstairs and a ½ bathroom in the basement,[1] central air conditioning, and an attached 336 square foot garage. The property has an approximately 12,780 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends both assessment inequity concerning both the improvement and the land assessment along with overvaluation as the two bases of the appeal. In support of these arguments, the appellant submitted a letter explaining the appeal, numerous photographs, and

[1] The assessing officials depict two full bathrooms on the property record card which is disputed by the appellant's evidence. The appellant reported that the toilet and sink are working in the basement bathroom.

multiple grid analyses depicting a total of seven comparable properties with both equity and sales data.[2]

As part of the letter, the appellant explained in detail that in 2017 the basement of the subject home was flooded with approximately two and a half feet of sewage water. As a result, the basement bathroom, including the walls, vanity and shower were removed due to water and mold damage. The appellant reported the toilet still works and within the last few years the sink is working. However, the assessor is still valuing the dwelling as if it contains two full functioning bathrooms. The photographic evidence submitted by the appellant also depicts exterior paint is peeling and windowsills are in poor condition with cracked paint.

The appellant contended that the seven properties submitted with the appeal petition are comparable to the subject in dwelling size. However, the appellant stated that a lot of the homes were purchased at lower prices, then remodeled and sold.

The seven comparables have land assessments ranging from $0.75 to $1.21 per square foot of land area. Based on this evidence, the appellant requested a reduced land assessment of $8,332 or $0.65 per square foot of land area.

The seven comparables are improved with one-story dwellings that have improvement assessments ranging from $44,147 to $69,741 or from $41.49 to $59.30 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $28,330 or $26.63 per square foot of living area.

With respect to the appellant's overvaluation argument, the appellant reported that the seven comparable properties sold from June 2024 to July 2025 for prices ranging from $70,000 to $285,900 or from $65.79 to $243.11 per square foot of living area, including land, where five comparables reportedly had multiple sales. Based on this evidence, the appellant requested a total reduced assessment of $36,663, which would reflect a market value of approximately $110,000 or $103.38 per square foot of living area, including land, when applying 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 $54,362. The subject property has a land assessment of $10,236 or $0.80 per square foot of land area and an improvement assessment of $44,126 or $41.47 per square foot of living area. The subject's total assessment reflects a market value of $163,102 or $153.29 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. The board of review further disclosed that the township's general assessment period began in 2023 and a township equalization factor of 1.0995 was applied to all non-farm properties in Zion Township for the 2025 tax year.

In a responsive letter to the appeal, the board of review asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2024 tax year under Docket Number 24-00075.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to $49,442 based

[2] The grid presentation included both handwritten and computer-generated grids on the same properties.

upon an agreement by the parties. The board of review further indicated that the subject is located in Zion Township and should have a 2025 assessed value of $54,362 after application of the 2025 equalization factor of 1.0995, in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Based on the provisions of the Property Tax Code, the board of review requested that the subject's assessment be sustained for the 2025 tax year.

In rebuttal, the appellant requests that the Property Tax Appeal Board deny the county's request to strictly enforce a rollover calculation and evaluate the 2025 assessment based on the market value evidence submitted. The appellant argues that the statute explicitly permits assessments to be further modified based on prevailing market conditions and specific property evidence under Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant submitted copies of Property Tax Appeal decisions for the subject property that were issued for tax years 2019, 2023 and 2024. The appellant pointed out clerical confusion regarding the appellant's 2024 appeal. The appellant reiterated the discrepancies between the parties of the physical description of the subject property. Based on the foregoing, the appellant requested a reduction in the subject's assessment.

Conclusion of Law

In part, the taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

In the alternative, 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 Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2024 tax year under Docket Number 24-00075.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to $49,442 based on an agreement of the parties. The Board finds the appellant did not provide any evidence disclosing there was a change in the subject property since the 2024 tax year. The Property Tax Appeal Board also finds that Lake County's general assessment period began in the 2023 tax year and runs through the 2026 tax year. The Lake County Board of Review disclosed that for tax year 2025 a township equalization factor of 1.0995 was applied in Zion Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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 on which a residence occupied by the owner is situated, such

> reduced assessment, subject to equalization, **shall** remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2024 and 2025 tax years are in the same general assessment period. The Board also finds that an equalization factor of 1.0995 was applied in Zion Township for the 2025 tax year. Furthermore, the 2024 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2024 decision, results in an assessment of $54,361 ($49,442 x 1.0995 = $54,361), which is $1 less than the subject's 2025 assessment of $54,362.

As a final point, the appellant's arguments also focused on her interpretation of section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

On October 2, 2023, the Property Tax Appeal Board issued Standing Order No. 3, whereas the PTAB finds the word "shall" in the Rollover Statute is **mandatory and binding** on this Board, and a literal interpretation was the intent of the Illinois General Assembly.

For the foregoing reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is 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: 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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