



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

APPELLANT: Osvaldo Ramirez  
DOCKET NO.: 14-00576.001-R-1  
PARCEL NO.: 06-09-311-027

The parties of record before the Property Tax Appeal Board are Osvaldo Ramirez, the appellant, by attorney James Pollard, of James A. Pollard, P.C. in Grayslake, 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:** \$12,564  
**IMPR.:** \$46,597  
**TOTAL:** \$59,161

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 2014 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 two-story dwelling of frame construction with 1,820 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 400 square foot garage. The property has a 15,246 square foot site and is located in Round Lake Beach, Lake Villa 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 sales located from .11 to .52 of a mile from the subject. The comparables consist of two-story frame dwellings that are 18 or 22 years old. The homes range in size from 1,564 to 1,820 square feet of living area. Two of the comparables have basements and each home has central air conditioning and a garage ranging in size from 380 to 420 square feet of building area. Two of the comparables have a fireplace. The

properties sold in December 2013 and February 2014 for prices ranging from \$135,000 to \$144,900 or from \$77.97 to \$92.65 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$51,142 which would reflect a market value of approximately \$153,426 or \$84.30 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,161. The subject's assessment reflects a market value of \$177,554 or \$97.56 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review contended that appellant's sale #1 lacks a basement which is a feature of the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .57 of a mile of the subject. The comparables consist of two-story frame dwellings that were built in 1993 or 1994. The comparables each contain 1,820 square feet of living area with basements with finished area. Three of the comparables have central air conditioning and each has a fireplace and a garage of either 400 or 452 square feet of building area. The properties sold between September 2013 and October 2014 for prices ranging from \$175,000 to \$190,000 or from \$96.15 to \$104.40 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 as these comparables differ from the subject in basement foundation and dwelling size, respective.

The Board finds the best evidence of market value to be appellant's comparable #2 and the board of review comparable sales. These most similar comparables sold between September 2013 and October 2014 for prices ranging from \$141,900 to \$190,000 or from \$77.97 to \$104.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$177,554 or \$97.56 per square foot of living area, including land, which is within the range

established by the best comparable sales in this record. Based on this evidence 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.



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Chairman



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Member



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Member



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Member

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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: July 22, 2016



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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 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 the subsequent year 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.

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.