



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

APPELLANT: Ellisiel & Juana Rodriguez  
DOCKET NO.: 15-04140.001-R-1  
PARCEL NO.: 06-09-411-014

The parties of record before the Property Tax Appeal Board are Ellisiel and Juana Rodriguez, the appellants; 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:** \$8,257  
**IMPR.:** \$52,064  
**TOTAL:** \$60,321

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2015 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 is improved with a two-story dwelling of wood siding exterior construction with 2,219 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property has an 8,276 square foot site and is located in Round Lake Beach, Lake Villa Township, Lake County.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellants submitted information on six comparables improved with two-story dwellings that ranged in size from 1,917 to 2,419 square foot of living area. The dwellings were constructed from 1990 to 2002. Five comparables have basements with one being partially finished, each comparable has central air conditioning, three comparables each have one fireplace and each comparable has an attached garage ranging in size from 400 to 775 square feet of building area. The comparables are located

from 1.89 to 3.98 miles from the subject property. These properties sold from March 2012 to March 2014 for prices ranging from \$75,000 to \$163,000 or from \$35.46 to \$73.16 per square foot of living area, including land. These same properties have improvement assessments ranging from \$36,198 to \$60,600 or from \$17.36 to \$27.65 per square foot of living area. The appellants requested the subject's assessment be reduced to \$46,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,321. The subject's assessment reflects a market value of \$181,799 or \$81.93 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$52,064 or \$23.46 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings of wood siding exterior construction that ranged in size from 1,905 to 2,230 square feet of living area. The dwellings were constructed from 1998 to 2000. Each comparable has an unfinished basement, central air conditioning and a garage with either 420 or 462 square feet of building area. Three comparables each have one fireplace. These properties were located from .065 of a mile to .115 of a mile from the subject property. These properties sold from September 2014 to August 2015 for prices ranging from \$190,000 to \$217,000 or from \$85.40 to \$99.74 per square foot of living area, including land. These comparables have improvement assessments ranging from \$47,057 to \$52,681 or from \$23.46 to \$24.70 per square foot of living area. The board of review requested the assessment be confirmed.

### **Conclusion of Law**

The appellants contend in part 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparables sales submitted by the board of review. The board of review comparables were most similar to the subject in location, sold proximate in time to the assessment date and were similar to the subject property in physical characteristics. These most similar comparables sold for prices ranging from \$190,000 to \$217,000 or from \$85.40 to \$99.74 per square foot of living area, including land. Less weight was given the comparable sales provided by the appellants due to differences from the subject in location and the fact that comparables #1, #3, #5 and #6 did not sell proximate in time to the assessment date. The subject's assessment reflects a market value of \$181,799 or \$81.93 per square foot of living area, including land, which is below 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 based on overvaluation.

The appellants also contend assessment inequity with respect to the improvement. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). After an analysis of the assessment data, the Board finds the appellants have not met this burden and a reduction in the assessment is not warranted on this basis.

The Board finds the best comparables in the record are the comparables submitted by the board of review as these properties were most similar to the subject property in location. These comparables have improvement assessments that ranged from \$47,057 to \$52,681 or from \$23.46 to \$24.70 per square foot of living area. The subject's improvement assessment of \$52,064 or \$23.46 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the appellants' comparables due to differences from the subject in location. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting Member



Member



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: September 22, 2017



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 9-125 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ellisiel & Juana Rodriguez  
2300 North Canterbury Lane  
Round Lake Beach, IL 60073

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085