



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

APPELLANT: Rosa Patino  
DOCKET NO.: 16-03475.001-C-1  
PARCEL NO.: 06-28-302-024

The parties of record before the Property Tax Appeal Board are Rosa Patino, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$15,734  
**IMPR.:** \$102,208  
**TOTAL:** \$117,942

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 2016 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 two buildings. Building #1 consists of a one-story, two-unit, storefront retail building of brick and masonry construction containing 1,880 square feet of building area with an attached 1.5-story frame building containing 2,019 square feet of building area. Building #2 is a detached one-story frame building at the rear of the site that contains 946 square feet of building area. The gross building area for all of the improvements on the parcel is 4,845 square feet.<sup>1</sup> The property has an 8,625 square foot site and is located in Round Lake Park, Avon 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 in McHenry, Mundelein and Wauconda. The comparable parcels range in size from 5,702 to 81,557 square feet of land area

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<sup>1</sup> The appellant reported the subject building contains 2,826 square feet, but provided no support for the calculation.

which have been improved with retail buildings ranging in size from 2,788 to 4,492 square feet of building area. The comparables sold between January 2015 and February 2016 for prices ranging from \$300,000 to \$600,000 or from \$66.79 to \$146.81 per square foot of building area, including land.

Based upon the median sales price per square foot of \$132.71 of these comparables, the appellant requested that this value be applied to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,942. The subject's assessment reflects a market value of \$355,676 or \$73.41 per square foot of building area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review contended that the size of the subject dwelling was incorrectly reported as 2,826 square feet instead of the total of the improvements on the parcel of 4,845 square feet of building area. The board of review also reported that the subject property was purchased in April 2014 along with an adjacent two-story commercial property containing 4,420 square feet for an unadvertised purchase price of \$204,000.

The board of review also contended that appellant's comparable #1 was a long-time vacant property that is located in McHenry County and comparable #3 was a distress (foreclosure/REO) sale. Furthermore, appellant's comparable #2 was purchased by an adjacent property owner exercising a purchase option; this property was resold eight months later for \$850,000 or \$207.98 per square foot of building area, including land.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Round Lake Beach, Hainesville and Antioch. The comparable parcels range in size from 3,180 to 57,288 square feet of land area which have been improved with retail buildings ranging in size from 2,654 to 5,770 square feet of building area. The two of the comparables sold in February and October 2016 for prices of \$258,000 and \$350,000 or for \$86.23 and \$131.82 per square foot of building area, including land. Two of the comparables were listed in 2014 and 2017 for asking prices of \$349,000 and \$989,000 or for \$76.40 and \$164.52 per square foot of building area, including land.

Based on this evidence and argument, 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 six comparable sales and two listings to support their respective positions before the Property Tax Appeal Board, including evidence that appellant's comparable #3 resold after the purchase reported by the appellant for a greater sale price. The Board has given reduced weight to appellant's comparable #1 and board of review comparables #3 and #4 as each building is significantly smaller than the total building area of the subject property of 4,845 square feet.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable listings #1 and #2 since these comparables are each most similar to the subject's total building area. These most similar comparables sold or were listed between 2014 and 2017 for prices or asking prices ranging from \$300,000 to \$989,000 or from \$66.79 to \$207.98 per square foot of building area, including land. The subject's assessment reflects a market value of \$355,676 or \$73.41 per square foot of building area, including land, which is within the range established by the best comparable sales and listings in this record and well-supported by appellant's comparable #3 and board of review listing #2. 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. 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.

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Chairman



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Member

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Member



\_\_\_\_\_  
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: December 23, 2019



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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 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

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COUNTY

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