



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

APPELLANT: Anthony Martinez  
DOCKET NO.: 18-00425.001-R-1  
PARCEL NO.: 07-15-302-004

The parties of record before the Property Tax Appeal Board are Anthony Martinez, 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:** \$14,032  
**IMPR.:** \$37,801  
**TOTAL:** \$51,833

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 2018 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 dwelling of wood siding exterior construction with 1,120 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full basement with finished area, one bath, central air conditioning and a 528 square foot garage. The property has a 19,910 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .42 of a mile from the subject. The comparables are situated on sites ranging in size from 19,910 to 41,400 square feet of land area and are improved with a one and one-half story and two, one-story dwellings of wood siding or brick exterior construction that were built from 1929 to 1958. Comparable #1 has an effective age of 1960.

The dwellings range in size from 1,080 to 1,630 square feet of living area. The comparables have full basements, with one having finished area. Each comparable has central air conditioning and from one to three and one-half baths. Two comparables each have a fireplace and two comparables each have a garage with either 396 or 528 square feet of building area. The comparables sold from January 2016 to January 2018 for prices ranging from \$115,000 to \$175,000 or from \$70.55 to \$140.22 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,833. The subject's assessment reflects an estimated market value of \$156,690 or \$139.90 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .444 of a mile from the subject. Board of review comparables #1, #2 and #3 are the same properties as appellant's comparables #1, #2 and #3. The parties' common comparable #2 is located on the same block as the subject. Comparable #4 submitted by the board of review is described as a tri-level dwelling of wood siding exterior construction built in 1967 with 1,220 square feet of living area. The comparable is situated on a 19,800 square foot site. Features of the comparable include a 552 square foot finished lower level, two baths, central air conditioning and a 484 square foot garage. The comparable sold in May 2016 for \$210,000 or \$172.13 per square foot of living area, including land. The board of review submitted a site map of the parties' common comparable #1 depicting the location on a busy four-lane feeder street. 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 Board finds the parties submitted four comparable sales which includes three comparables common to both parties. The Board gave less weight to the parties' common comparable #1 which is a significantly older, larger dwelling located on a busy street when compared to the subject. The Board also gave less weight to board of review comparable sale #4 due to its tri-level style, dissimilar to the subject's one-story design.

The Board gave more weight to the parties' common comparables #2 and #3 as they were more similar to the subject in location, dwelling size, design, age and most features. These comparables sold in January 2018 and June 2016 for prices ranging of \$143,000 and \$175,000 or \$132.41 and \$140.22 per square foot of living area, including land. The Board recognizes common comparable #2 would be adjusted upward for having one less bath and unfinished basement, whereas common comparable #3 would be adjusted downward for having a fireplace,

more baths and significantly larger lot size when compared to the subject. The subject's assessment reflects a market value of \$156,690 or \$139.90 per square foot of living area, including land, which falls between the values established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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: \_\_\_\_\_

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: October 20, 2020



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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