



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

APPELLANT: Carl Macuiba  
DOCKET NO.: 18-02487.001-C-1  
PARCEL NO.: 08-16-104-022

The parties of record before the Property Tax Appeal Board are Carl Macuiba, 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:** \$16,645  
**IMPR.:** \$129,337  
**TOTAL:** \$145,982

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 two-story, ten-unit, residential apartment building of brick construction with 5,256 square feet of building area. The building was constructed in 1950. Each apartment has one bedroom. The property has a 13,574 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with 2-story or 2.5-story residential apartment buildings of brick exterior construction ranging in size from 4,898 to 6,612 square feet of building area. Each comparable has six units with comparables #1, #2 and #5 each having exclusively two-bedroom units while the remaining comparables have a mix of one-bedroom units and two-bedroom units. The buildings were constructed from 1960 to 2003. These properties are located in Waukegan and have sites ranging in size from 7,633 to 11,754

square foot of land area. The sales occurred from April 2017 to August 2018 for prices ranging from \$330,000 to \$390,000 or from \$57.82 to \$71.02 per square foot of building area, including land. The appellant requested the subject's assessment be reduced to \$114,412, which reflects a market value of approximately of \$343,270 or \$65.30 per square foot of building area when applying the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,982. The subject's assessment reflects a market value of \$441,300 or \$83.96 per square foot of building area and \$44,130 per unit, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on the same seven comparable sales presented by the appellant. The board of review contends the appellant's comparable sales have prices ranging from \$55,000 to \$65,000 per apartment unit, which the unit of comparison typically used by buyers and sellers of properties like the subject property. The board of review contends the comparable sales provided by the appellant support 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 appellant provided seven comparable sales of apartment buildings to support the overvaluation argument. Each of the comparables has six units, fewer than the subject's ten units. Additionally, the subject apartment building is composed of one-bedroom units whereas the comparables are composed of a mix of one-bedroom and two-bedroom units or exclusively of two-bedroom units. As a final point, each of the comparables is newer than the subject building. The evidence provided by the appellant tends to support that the more appropriate unit of comparison is on an apartment unit basis as the range of price per apartment is lower on a percentage basis than when using a price per square foot of building area as the unit of comparison. These comparables sold for prices ranging from \$55,000 to \$65,000 per apartment, including land. The subject's assessment reflects a market value of \$44,130 per apartment, including land, which is below the range established by the comparable sales in this record. The Board finds the subject's lower unit value is supported given the building's older age and one-bedroom apartment configuration in relation to the comparables. 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.



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:

May 18, 2021



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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