



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

APPELLANT: Ruben Gordillo  
DOCKET NO.: 19-02792.001-R-1  
PARCEL NO.: 06-28-103-017

The parties of record before the Property Tax Appeal Board are Ruben Gordillo, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$5,440  
**IMPR.:** \$35,392  
**TOTAL:** \$40,832

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 2019 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 bi-level/raised ranch dwelling of vinyl siding exterior construction with 792 square feet of above-grade living area. The dwelling was constructed in 1998. Features of the home include a finished lower level area, central air conditioning, and a detached garage containing 440 square feet of building area. The property has a 4,360 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 within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 4,360 to 4,790 square feet of land area and are improved with bi-level/raised ranch or tri-level dwellings with vinyl siding exterior construction that contain either 1,066 or 1,080 square feet of above-grade living area. The dwellings were built from 2001 to 2006. Each comparable has a

finished lower level area, central air conditioning, and an attached garage ranging in size from 400 to 528 square feet of building area. The comparables sold from April to December 2018 for prices ranging from \$138,000 to \$160,000 or from \$129.46 to \$148.15 per square foot of above-grade living area, including land. The appellant provided the property record cards for the subject property and each comparable. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$35,330 to reflect approximate market value of \$106,000 or \$133.84 per square foot of above-grade living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,832. The subject's assessment reflects a market value of \$124,147 or \$156.75 per square foot of above-grade living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 33.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 4,360 to 6,530 square feet of land area and are improved with tri-level dwellings with vinyl siding exterior construction that range in size from 974 to 1,074 square feet of above-grade living area. The dwellings were built from 1975 to 2006. Each dwelling has a finished lower level, central air conditioning, and an attached garage ranging in size from 240 to 441 square feet of building area. The comparables sold from August 2018 to April 2019 for prices ranging from \$164,900 to \$191,200 or from \$158.29 to \$185.45 per square foot of above-grade living area, including land.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains a total of eight comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to board of review comparable #5 based on its older age having been built in 1975 compared to the subject which was built in 1998. The Board finds the remaining comparables are similar to the subject in location, lot size, design, age, size of above-grade living area, and most features. These comparables sold from August 2018 to April 2019 for prices ranging from \$164,900 to \$190,200 or from \$163.81 to \$185.45 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$124,147 or \$156.75 per square foot of above-grade living area, land included, which is below the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the

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assessment of the subject property as established by the board of review is supported and, therefore, no reduction is warranted.

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:

July 20, 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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