



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

APPELLANT: Rubin Gordillo
DOCKET NO.: 19-02795.001-R-1
PARCEL NO.: 06-26-117-006

The parties of record before the Property Tax Appeal Board are Rubin 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: \$8,246
IMPR.: \$41,685
TOTAL: \$49,931

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 1-story, ranch-style dwelling with vinyl siding exterior construction containing 1,164 square feet of living area. The dwelling was built in 1965 with an effective age of 1977 on a crawl-space foundation. Features of the home include central air conditioning and a detached 528-square foot garage. The property has a 10,450-square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within 1,654 feet from the subject property. The comparables have sites ranging in size from 7,410 to 10,800 square feet of land area and are improved with 1-story, ranch-style dwellings with vinyl or wood siding exterior construction that range in size from 1,008 to 1,625 square feet of living area. The dwellings were built from 1953 to 1964 with effective ages from 1964 to 1973. Two

comparables were built on crawl space foundations, one comparable has a concrete slab foundation, and one comparable has a partially finished basement. Each dwelling also has an attached or a detached garage ranging in size from 252 to 576 square feet of building area. Three comparables each have central air conditioning and one or two fireplaces. The comparables sold from December 2018 to May 2019 for prices ranging from \$90,000 to \$169,000 or from \$89.29 to \$131.21 per square foot of living area, including land. The appellant provided the property record cards for the subject and each of the comparable properties. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$39,329 to reflect an approximate market value of \$118,000 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 \$49,931. The subject's assessment reflects a market value of \$151,812 or \$130.42 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales, one of which was also submitted by the appellant.¹ The comparables are located within 2,264 feet from the subject property. The comparables have parcels containing 8,280 and 9,370 square feet of land area and are improved with 1-story, ranch-style dwellings with vinyl or wood exterior construction. The comparables contain 1,248 and 1,288 square feet of living area. The dwellings were built in 1960 and 1965 with effective ages of 1973 and 1983, respectively. Comparable #1 is built on a crawl-space foundation and comparable #2 has a basement with finished area. Each home has central air conditioning, one or two fireplaces, and a detached garage containing 528 or 576 square feet of building area. The comparables sold in December 2018 and April 2019 for prices of \$169,000 and \$176,900 or for \$131.21 and \$141.75 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested the assessment be sustained.

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 five comparable sales for the Board's consideration including one common comparable. The Board gave less weight to the parties' common comparable due to this property having a basement with finished area, dissimilar to the subject's crawl-space foundation. The Board also gave less weight to appellant's comparable #3 due to its significantly larger dwelling size and dissimilar concrete slab foundation when compared to the subject.

¹ The board of review comparable #2 is the same property as appellant's comparable #4.

The Board finds the best evidence of market value to be the remaining three comparables with the greatest weight being given to board of review comparable #1 which was most similar to the subject in location, dwelling size, foundation, and features. These three best comparables in the record sold from December 2018 to May 2019 for prices ranging from \$90,000 to \$176,900 or from \$89.29 to \$141.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$151,812 or \$130.42 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Additionally, the subject's assessment is well supported by board of review comparable #1 which was most similar to the subject and presented a recent sale price of \$176,900 or \$141.75 per square foot of living area, land included, whereas the subject has an assessment reflective of a lower market value of \$151,812 or \$130.42 per square foot of living area, including land. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction is warranted on the grounds of overvaluation.

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 19, 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

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

APPELLANT

Rubin Gordillo, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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