



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

APPELLANT: Jonathan & Roxy Bonilla  
DOCKET NO.: 19-07039.001-R-1  
PARCEL NO.: 08-16-405-012

The parties of record before the Property Tax Appeal Board are Jonathan & Roxy Bonilla, the appellants, by James Pollard, Attorney at Law in Lindenhurst, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$5,767  
**IMPR.:** \$67,566  
**TOTAL:** \$73,333

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 two-story duplex of brick exterior construction with 4,432 square feet of living area. The dwelling was constructed in 1930. Features of the duplex include an unfinished basement, a fireplace and a 420 square foot two-car garage. The property has an approximately 6,830 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 an appraisal estimating the subject property had a market value of \$220,000 as of January 1, 2019. The appraisal was prepared by Steven Kephart, a certified residential real estate appraiser. The client was identified as Jonathan Bonilla. The intended use of the appraisal report was to determine the estimated cash value for a real estate tax appeal only. The property rights appraised were fee simple. The appraiser described the property as being in average

condition with some deferred maintenance. The appraiser stated that physical depreciation was present due to normal wear and tear and is represented as effective age of 35 years old.

The appellant's appraiser used four comparable sales in developing the sales comparison approach to value that are located within .90 miles from the subject. The comparables are improved with two-story, two-unit buildings of vinyl, aluminum, or brick exterior construction that range in size from 1,500 to 2,688 square feet of building area. The buildings range in age from 65 to 95 years old. Each comparable has a full unfinished basement and a one-car or a two-car garage. The properties have sites ranging in size from 5,129 to 7,293 square feet of land area. The sales occurred from July to November 2018 for prices ranging from \$110,000 to \$212,000. Adjustments were made to the comparable sales for differences from the subject property to arrive at adjusted prices ranging from \$177,000 to \$249,900, adjusted price per unit from \$88,500 to \$117,552, adjusted price per room from \$19,370 to \$25,286, and adjusted price per bedroom from \$47,021 to \$59,000. Based on this data, the appraiser estimated the subject property had a market value under the sales comparison approach of \$217,000.

Using three rental comparables with monthly market rents ranging from \$1,350 to \$2,100 or from \$.71 to \$.93 per square foot of living area, the appraiser estimated the subject's monthly rent at \$1,450 or \$.67 per square foot of living area due to the subject's larger unit. The four comparables sales had gross rent multipliers ranging from \$81.48 to \$138.38. The appraiser estimated the subject property would have a gross rent multiplier of 82 and when multiplied by the estimated gross monthly rent resulted in a market value estimate of \$241,900.

In reconciling the two approaches to value the appraiser estimated the subject property had a market value of \$220,000 as of January 1, 2019.

Based on this evidence the appellant requested the subject's assessment be reduced to \$73,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,022. The subject's assessment reflects a market value of \$243,302 or \$54.90 per square foot of living area, including land, when applying the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a cover letter from the township assessor that critiqued the appellant's appraisal, noting the first sale was for half of the appraised value of the subject, adjustments to each sale were more than 30% and the income approach supports the assessed value of the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, one of which has the same neighborhood code and description as the subject. The comparables are situated on sites ranging in size from 5,300 to 10,160 square feet of land area and are improved with one, 3-4 unit residence, two, two-story duplexes and one, two-story dwelling of brick or wood siding exterior construction that range in size from 2,448 to 4,688 square feet of living area. The properties were built from 1910 to 1960. The comparables have full basements with one having a recreation room. One comparable has central air

conditioning. Three comparables each have a fireplace. Each comparable has a garage ranging in size from 378 to 840 square feet of building area. These properties sold from November 2017 to December 2019 for prices ranging from \$164,000 to \$215,000 or from \$45.86 to \$78.87 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraisal utilized the sales comparison approach to value using four comparable sales that were adjusted for differences when compared to the subject and the income approach that utilized the gross rent multiplier. The appraiser arrived at a reconciled estimated market value of \$220,000. The Board gave less weight to the board of review sales, one of which was utilized in the appellant's appraisal, as one comparable was a 3-4 unit residence and one was a conventional style dwelling unlike the subject's duplex residence. Furthermore, these comparables were unadjusted for differences when compared to the subject. Based on this evidence the Board finds a reduction to the subject's assessment commensurate with the appellant's request 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



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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 19, 2022



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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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APPELLANT

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COUNTY

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