



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

APPELLANT: Jorge & Araceli Ruiz
DOCKET NO.: 19-07045.001-R-1
PARCEL NO.: 08-17-306-037

The parties of record before the Property Tax Appeal Board are Jorge & Araceli Ruiz, 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 **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: \$10,626
IMPR.: \$51,921
TOTAL: \$62,547

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 duplex of wood siding exterior construction with 2,128 square feet of living area. The dwelling was built in 1950. Features of the home include an unfinished basement, central air conditioning, and a 528 square foot garage. The property has a 12,580 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales with the same neighborhood code as the subject and within .25 miles from the subject. The comparables are described as 1.5-story or 2-story duplexes of brick exterior construction ranging in size from 1,985 to 2,436 square feet of living area. The duplexes were constructed from 1937 to 1959. Each comparable has an unfinished basement; one comparable has central air conditioning; and two comparables each have a garage with 460 or 576 square feet of building area. The comparables sold from February

2018 to January 2019 for prices ranging from \$107,500 to \$144,200 or from \$53.40 to \$59.20 per square foot of living area. Based on this evidence, the appellants 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 \$62,547. The subject's assessment reflects an estimated market value of \$190,170 or \$89.37 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with the same neighborhood code as the subject. Board of review comparable #3 is a duplicate of appellants' comparable #1. The comparables are described as 1-story or 2-story duplexes of brick or wood siding exterior construction ranging in size from 1,762 to 2,436 square feet of living area. The duplexes were constructed from 1950 to 1986. Two comparables have unfinished basements and one comparable has a concrete slab foundation. One comparable has central air conditioning and a fireplace. Each comparable has a garage ranging in size from 460 to 560 square feet of building area. The comparables sold from February 2018 to October 2019 for prices ranging from \$175,000 to \$199,000 or from \$59.20 to \$99.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five comparable sales for the Board's consideration as one comparable was common to both parties. The Board finds the appellants' comparables are dissimilar 1.5-story or 2-story designs when compared to the subject's one-story design. Furthermore, one comparable lacks a garage, a feature of the subject. As to the board of review comparables, the Board finds comparable #2 is considerably newer in age and lacks a basement and comparable #3 is a dissimilar two-story design when compared to the subject. The Board finds board of review comparable #1 is overall most similar to the subject in design, age, dwelling size, and features and was given the most weight. Nevertheless, the parties' comparables sold from February 2018 to October 2019 for prices ranging from \$107,500 to \$199,000 or from \$53.40 to \$99.32 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$190,170 or \$89.37 per square foot of living area, including land, which falls within the range established by the comparable sales in this record and supported by the most similar sale. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment 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 19, 2022



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

Jorge & Araceli Ruiz, by attorney:
James Pollard
Attorney at Law
P.O. Box 6172
Lindenhurst, IL 60046

COUNTY

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