



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

APPELLANT: Isidro Ramirez  
DOCKET NO.: 19-08032.001-R-1  
PARCEL NO.: 08-32-205-001

The parties of record before the Property Tax Appeal Board are Isidro Ramirez, the appellant; 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:** \$5,253  
**IMPR.:** \$27,809  
**TOTAL:** \$33,062

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 one-story dwelling of brick exterior construction with 952 square feet of living area. The dwelling was constructed in 1953. Features of the home include a basement with finished area and a 320 square foot 1-car garage.<sup>1</sup> The property has an approximately 7,770 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 19, 2015 for a price of \$49,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market for seven months. The appellant also

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<sup>1</sup> The Board finds the best description of the subject property was reported in the subject's property record card submitted by the board of review which was not refuted by the appellant.

indicated that \$3,000 in renovation costs were incurred prior to the property being occupied in March 2016.

As further support for the overvaluation claim, the appellant submitted information on four comparable sales located in Waukegan. The comparables have sites that range in size from 5,924 to 7,357 square feet of land area and are improved with dwellings that range in size from 737 to 952 square feet of living area. The dwellings were built from 1920 to 1955. Three comparables have a basement and one comparable has a crawl space foundation. Each comparable is reported to have central air conditioning and a 1-car garage. The properties sold from January to March 2020 for prices ranging from \$52,500 to \$83,000 or from \$71.23 to \$92.59 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$22,300 which reflects a market value of \$66,907 or \$70.28 per square foot of living area, land included, when applying 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 \$33,062. The subject's assessment reflects a market value of \$100,523 or \$105.59 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 three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 5,400 to 6,540 square feet of land area and are improved with one-story dwellings of brick or aluminum siding exterior construction that range in size from 864 to 960 square feet of living area. The homes were built from 1940 to 1961. Each comparable has an unfinished basement and two comparables have a garage with either 288 or 320 square feet of building area. The properties sold in October 2018 and February 2019 for prices ranging from \$92,000 to \$125,000 or from \$101.97 to \$130.21 per square foot of living area, land included.

The board of review submitted written comments critiquing the appellant's comparables arguing that comparable #1 represents a foreclosure sale in fair condition, comparables #2 and #3 were not advertised on the open market and comparable #4 was sold in "as-is" condition. Furthermore, the board of review asserted that all the appellant's comparable sales occurred "well after the lien date." 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.

As an initial matter, the appellant claimed overvaluation based on both a recent sale and comparable sales. The Board finds the subject's 2015 sale is not considered recent for the purposes of a January 1, 2019 assessment appeal. Therefore, the Board gives no weight to the subject's 2015 sale.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 which differ from the subject in age, foundation type and/or, based on information submitted by the board of review, were not advertised on the open market and therefore lack one of the elements required for an arm's-length sale. The Board also gives less weight to the board of review's comparable #2 which differs from the subject in age.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in age, dwelling size, foundation type and other features, although the appellant's comparable #4 sold approximately 12 months after the assessment date at issue. These comparables sold from October 2018 to January 2020 for prices ranging from \$83,000 to \$125,000 or from \$87.13 to \$130.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,523 or \$105.59 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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 17, 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

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