



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

APPELLANT: Raquel Ruiz
DOCKET NO.: 19-08311.001-R-1
PARCEL NO.: 04-28-426-006

The parties of record before the Property Tax Appeal Board are Raquel Ruiz, 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: \$7,966
IMPR.: \$29,733
TOTAL: \$37,699

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 construction with 984 square feet of living area. The dwelling was built in 1955 and is approximately 64 years old. Features of the home include an unfinished full basement, central air conditioning, and an attached garage with 704 square feet of building area. The property has a 15,000 square foot site and is located in Beach Park, Benton 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 improved with one-story dwellings of wood or frame construction ranging in size from 832 to 980 square feet of living area. Comparables #1, #2 and #4 have ages of 69, 50 and 66 years old, respectively. No age was reported for comparable #3. Two comparables have full basements and two comparables have either a crawl space or a slab foundation. Three comparables have central air conditioning and each comparable has a garage with three reported as having 528 or 820 square feet of building

area, respectively. The garage size for comparable #3 was not reported. Comparables #1, #2 and #4 have sites ranging in size from 13,370 to 20,910 square feet of land area. No land area was reported for comparable #3. The comparables sold from August 2017 to October 2019 for prices ranging from \$44,500 to \$139,900 or from \$53.49 to \$153.40 per square foot of living area, including land. The appellant requested the total assessment be reduced to \$25,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,699. The subject's assessment reflects a market value of \$114,621 or \$116.49 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 four comparable sales improved with one-story dwellings of wood siding exterior construction ranging in size from 864 to 1,124 square feet of living area. The homes were built from 1950 to 1958. Each comparable has a crawl space or slab foundation and a detached garage ranging in size from 384 to 572 square feet of building area. The comparables have sites ranging in size from 8,910 to 20,040 square feet of land area and are located from approximately .22 to 1.00 mile from the subject property. The sales occurred from March 2018 to May 2019 for prices ranging from \$120,000 to \$145,900 or from \$125.00 to \$153.94 per square foot of living area, including land.

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 eight sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #3 due to differences from the subject in location as well as the fact the appellant did not report the comparable's age, garage size, or land area, which detracts from the Board's ability to determine the similarity of the property to the subject. The Board gives less weight to appellant's comparable #4 as this property sold in August 2017, not as proximate in time to the assessment date as the remaining comparables and less likely to be indicative of market value as of January 1, 2019. The Board gives less weight to appellant's comparable #1 as the price appears to be an outlier when contrasted with the remaining comparables in the record. The Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparables provided by the board of review. The Board finds the comparables provided by the board of review lack a basement and have no central air conditioning, features the subject dwelling has, suggesting each would require an upward adjustment to make the comparable more equivalent to the subject property. These five comparables sold for prices ranging from \$120,000 to \$145,900 or from \$125.00 to \$153.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$114,621 or \$116.49 per square foot of living area, including land, which is below the range

established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: June 21, 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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