



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

APPELLANT: Sixto Robles, Jr.  
DOCKET NO.: 20-04640.001-R-1  
PARCEL NO.: 07-17-401-034

The parties of record before the Property Tax Appeal Board are Sixto Robles, Jr., the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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:** \$21,130  
**IMPR.:** \$98,558  
**TOTAL:** \$119,688

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 2020 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 2-story dwelling of wood siding exterior construction with 2,660 square feet of living area. The dwelling was built in 1993. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an 826 square foot garage. The property has an approximately 23,723 square foot and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located within 0.69 of a mile from the subject property. The comparables have sites that range in size from 10,890 to 15,880 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,333 to 2,656 square feet of living area. The dwellings were built from 1993 to 1996 with comparable #5 having an effective year built of 1997. Each

comparable has a basement with two having finished area and with one being a walkout style; central air conditioning; and a 420 to 490 square foot garage. Four comparables each have one fireplace. The properties sold from April 2019 to July 2020 for prices ranging from \$284,900 to \$334,900 or from \$111.07 to \$143.08 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,688 which reflects a market value of \$359,531 or \$135.16 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within 0.71 of a mile from the subject. Board of review comparable #3 is the same property as appellant comparable #5, which was previously described. The four other comparables have sites that range in size from 11,330 to 21,720 square feet of land area. These comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,297 to 2,370 square feet of living area. The dwellings were built in 1994 or 1995. Each comparable has a basement with three having finished area, central air conditioning, one fireplace, and a 420 or 440 square foot garage. The properties sold from March 2019 to December 2020 for prices ranging from \$330,000 to \$354,000 or from \$139.24 and \$149.37 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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 record contains nine suggested comparable sales for the Board's consideration, which includes the parties' one common comparable. The Board gives less weight to appellant comparables #1 and #4 as well as board of review comparables #1, #2, and #5 which have basement finish, a feature the subject lacks.

The Board finds the best evidence of market value to be the parties' four remaining comparables, which includes the parties' one common comparable. These comparables are overall more similar to the subject in location, design, age, dwelling size, and most amenities. The properties sold from May 2019 to July 2020 for prices ranging from \$284,900 to \$335,000 or from \$118.91 to \$145.27 per square foot of living area, land included. The subject's assessment reflects a market value of \$359,531 or \$135.16 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record on a per square foot basis but above on an overall basis. However, the subject's assessment as reflected by its overall estimated market value is logical considering it is a larger home and has a larger parcel size than the best comparables. Based on the record and after considering adjustments to the best

comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

April 18, 2023



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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