



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

APPELLANT: Jose Pulido  
DOCKET NO.: 20-04995.001-R-1  
PARCEL NO.: 06-29-222-022

The parties of record before the Property Tax Appeal Board are Jose Pulido, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$8,856  
**IMPR.:** \$50,741  
**TOTAL:** \$59,597

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 is improved with a 2-story dwelling of vinyl siding exterior construction with 1,554 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, and a garage with 441 square feet of building area. The property has an approximately 7,340 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from 0.12 of a mile to 1.03 miles from the subject. The comparables have sites that range in size from 3,759 to 9,287 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 1,536 to 1,692 square feet of living area. The dwellings were built from 1970 to 1994 with comparable #5, the oldest comparable, having an effective year built of 1982. Each comparable

is reported to have an unfinished basement and a garage ranging in size from 420 to 672 square feet of building area. Four comparables each have central air conditioning and three comparables each have one fireplace. The properties sold from June 2019 to January 2020 for prices ranging from \$180,000 to \$205,500 or from \$106.38 to \$133.79 per square foot of living area, land included. Based on this evidence, the appellant 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 \$59,597. The subject's assessment reflects a market value of \$179,024 or \$115.20 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 four comparable sales located within 0.18 of a mile from the subject. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 8,320 to 9,620 square feet of land area. The comparables are reported to be improved with 1-story<sup>1</sup> or 2-story dwellings of vinyl siding exterior construction ranging in size from 1,474 to 1,996 square feet of living area. The dwellings were built from 1992 to 1994 with comparable #2 having an effective year built of 1997. Three comparables each have an unfinished basement and one comparable has a crawl space foundation. Three comparables each have central air conditioning. Each comparable has a garage ranging in size from 360 to 441 square feet of building area. The properties sold from August 2019 to February 2020 for prices ranging from \$179,000 to \$216,500 or from \$108.47 to \$121.44 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 eight suggested comparable sales for the Board's consideration, including the parties' one common comparable. The Board gives less weight to the appellant's comparables #2 and #3 which are located over one mile from the subject property and thus are less proximate in location to the subject than the other comparables in the record. The Board gives less weight to board of review comparables #1 and #2 which differ from the subject in dwelling size or lacks a basement, which is a feature of the subject.

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<sup>1</sup> The board of review describes its comparables #2 and #3 as 1-story dwellings. However, the board of review's grid indicates they have 1,474 and 1,674 square feet of above ground living area with 484 and 468 square feet of ground floor living, respectively, which indicates that these comparables may be part 2-story dwellings.

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 some amenities. The properties sold from June 2019 to January 2020 for prices ranging \$180,000 to \$205,500 or from \$106.38 to \$133.79 per square foot of living area, land included. The subject's assessment reflects a market value of \$179,024 or \$115.20 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record on an overall value basis but within the range on a per square foot basis. 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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