



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

APPELLANT: David Ortega  
DOCKET NO.: 21-01445.001-R-1  
PARCEL NO.: 07-10-403-033

The parties of record before the Property Tax Appeal Board are David Ortega, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$14,087  
**IMPR.:** \$77,029  
**TOTAL:** \$91,116

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 2021 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 1,872 square feet of living area. The dwelling was built in 1985. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2.5 bathrooms, and a garage with 380 square feet of building area. The property has an approximately 10,790 square foot site 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 appellant submitted information on three comparable sales located in the same assessment neighborhood code as the subject property and within 0.38 of mile from the subject. The properties have sites that range in size from 10,520 to 15,070 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction with 1,872 square feet of living area. The homes were built from 1984 to 1988. Two comparables

each have a basement with one reported to have finished area<sup>1</sup> and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one fireplace, 1.5 or 2.5 bathrooms, and a garage with 380 square feet of building area. The properties sold from May 2020 to January 2021 for prices ranging from \$252,000 to \$260,100 or from \$134.62 to \$138.94 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$86,658 which reflects a market value of \$260,000 or \$138.89 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 \$91,116. The subject's assessment reflects a market value of \$274,033 or \$146.39 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review provided the Multiple Listing Service (MLS) datasheet for the appellant's comparable #3 which disclosed its sale was "Pursuant to Short Sale" and "Sold as is" which was bank approved with a sale price of \$244,000.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within 0.32 of a mile from the subject. The properties have sites that range in size from 7,800 to 15,070 square feet of land area. Board of review comparables #2 and #5 are the same properties as the appellant's comparables #2 and #1, respectively. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,792 to 1,884 square feet of living area. The homes were built from 1984 to 1988. Two comparables each have an unfinished basement, two comparables each have a concrete slab foundation, and one comparable has a crawl space foundation. Each comparable has central air conditioning, 1.5 or 2.5 bathrooms, and a garage with either 380 or 400 square feet of building area. Four comparables each have one fireplace. The properties sold from August 2020 to February 2021 for prices ranging from \$259,900 to \$303,400 or from \$138.84 to \$162.07 per square foot of living area, land included

### **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 six suggested comparable sales for the Board's consideration, which includes two sales shared by the parties. The Board finds each of the parties comparables to be

---

<sup>1</sup> The board of review provided an MLS datasheet for the appellant's comparable #3 that disclosed this home had a finished basement which was not disclosed nor refuted by the appellant.

similar to the subject in location, design, age, dwelling size, and most features. However, three of these comparables lack a basement foundation, unlike the subject; four of these comparables have fewer bathrooms than the subject; and one of these comparables lacks a fireplace, a feature of the subject, suggesting appropriate upward adjustments for these differences would be necessary to make them more equivalent to the subject. In addition, the appellant's comparable #3 was reported to have basement finish, unlike the subject, suggesting a downward adjustment would be necessary for this difference to make it more equivalent to the subject. Nevertheless, these properties sold from May 2020 to February 2021 for prices ranging from \$252,000 to \$303,400 or from \$134.62 to \$162.07 per square foot of living area, land included. The subject's assessment reflects a market value of \$274,033 or \$146.39 per square foot of living area, land included, which falls within the range established by the comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: February 20, 2024



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

David Ortega, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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