



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

APPELLANT: Moises Gonzalez Bonilla
DOCKET NO.: 21-04559.001-R-1
PARCEL NO.: 08-08-312-002

The parties of record before the Property Tax Appeal Board are Moises Gonzalez Bonilla, 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: \$6,250
IMPR.: \$42,843
TOTAL: \$49,093

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 1-story dwelling of wood frame exterior construction with 768 square feet of living area. The dwelling was constructed in 1954 but has a 1996 effective age. Features of the home include a basement, central air conditioning and a 440 square foot garage. The property has a 6,316 square foot site and is located in Waukegan, Waukegan 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 that are located from .34 of a mile to 1.48 miles from the subject. The comparables have sites ranging in size from 6,077 to 6,416 square feet of land area that are improved with 1-story dwellings of wood frame exterior construction containing 768 or 864 square feet of living area. The dwellings were built in 1953 or 1954. The comparables have basements, one of which has finished area based on the listing

sheet submitted by the appellant. Two comparables have central air conditioning, one comparable has a fireplace, and three comparables have a garage ranging in size from 528 to 624 square feet of building area. The comparables sold from April 2020 to June 2021 for prices ranging from \$118,000 to \$137,900 or from \$153.65 to \$179.56 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$44,284, which reflects a market value of \$132,865 or \$173.00 per square foot of living area, land included, when using 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 \$49,093. The subject's assessment reflects a market value of \$147,648 or \$192.25 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 did not submit any evidence in support of the subject's assessment and reported it will not stipulate in this appeal.

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 appellant submitted a five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4, due to their finished basement area when compared to the subject or their location over a mile from the subject. The Board finds the appellant's remaining comparables have varying degrees of similarity to the subject. However, each of the appellant's best comparables lacks central air conditioning and has a dwelling with a significantly older effective age when compared to the subject. In addition, only two of the appellant's best comparables has a garage when compared to the subject. Nevertheless, the best comparables sold from June 2020 to June 2021 for prices ranging from \$125,000 to \$137,900 or from \$155.09 to \$179.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$147,648 or \$192.25 per square foot of living area, including land, which falls above the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their lack of central air conditioning and their dwelling's older effective age, the Board finds the subject's higher estimated market value as reflected by its assessment is justified. Based on this evidence the Board finds a reduction in the subject's 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:

August 22, 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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