



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

APPELLANT: Ruben Gordillo  
DOCKET NO.: 22-00165.001-R-1  
PARCEL NO.: 06-28-103-017

The parties of record before the Property Tax Appeal Board are Ruben Gordillo, 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:** \$6,200  
**IMPR.:** \$47,349  
**TOTAL:** \$53,549

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 2022 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 bi-level dwelling of vinyl siding exterior construction with 792 square feet of above ground living area. The dwelling was constructed in 1998. Features of the home include a lower level with finished area, central air conditioning and a 440 square foot garage. The property has an approximately 4,360 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 three comparable sales that have the same assessment neighborhood code as the subject and are located within 0.49 of a mile from the subject property. The comparables have sites that range in size from 4,260 to 5,660 square feet of land area and are improved with bi-level dwellings of vinyl siding exterior construction ranging in size from 1,054 to 1,080 square feet of above ground living area. The dwellings were built from 1988 to

2002 with comparable #2 having a reported effective age of 1993. Each comparable has a lower level with finished area, an additional partial basement that is unfinished, central air conditioning and a garage ranging in size from 480 to 552 square feet of building area. The properties sold from January 2020 to October 2021 for prices ranging from \$155,000 to \$189,000 or from \$146.78 to \$179.32 per square foot of above ground living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$36,996 which would reflect a market value of \$110,999 or \$140.15 per square foot of above ground 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 \$53,549. The subject's assessment reflects a market value of \$160,663 or \$202.86 per square foot of above ground living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within 0.51 of a mile from the subject property. The comparables have sites that range in size from 4,360 to 5,230 square feet of land area. The comparables are improved with bi-level dwellings of vinyl siding exterior construction ranging in size from 864 to 1,080 square feet of above ground living area. The homes were built from 1962 to 2005. Each comparable has a lower level with finished area and central air conditioning. Comparable #1 has a 480 square foot garage and comparable #3 has a fireplace. The properties sold from February 2021 to May 2022 for prices ranging from \$187,500 to \$243,000 or from \$199.42 to \$225.00 per square foot of above ground living area, land included.

The board of review noted that all the county comparables sold within seven months of the lien date, while the appellant's comparables #1 and #2 sold in 2020.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3, which sold in 2020, less proximate in time

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

to the January 1, 2022 assessment date than did the other sales in the record. The Board has given reduced weight to board of review comparable #3 due to its older dwelling age, when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant comparable #1, along with board of review comparables #1 and #2, which sold more proximate to the assessment date at issue and are similar to the subject in location, design and age. However, each dwelling is larger in size, when compared to the subject and appellant's comparable #1 has an additional partial basement which the subject lacks, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Additionally, board of review comparable #2 lacks a garage, suggesting an upward adjustment would be required for this feature. Nevertheless, these three properties sold from June 2021 to May 2022 for prices ranging from \$189,000 to \$243,000 or from \$179.32 to \$225.00 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$160,663 or \$202.86 per square foot of above ground living area, including land, which falls below the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. Given the subject's smaller dwelling size, relative to the best comparables, a lower overall market value appears logical. Therefore, based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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**

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