



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

APPELLANT: Charles Gonzalez
DOCKET NO.: 22-00370.001-R-1
PARCEL NO.: 16-23-405-009

The parties of record before the Property Tax Appeal Board are Charles Gonzalez, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$120,864
IMPR.: \$179,801
TOTAL: \$300,665

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 2-story dwelling of brick and wood siding exterior construction with 4,597 square feet of living area. The dwelling was constructed in 1940 and has an effective age of 1961. Features of the home include a basement with finished area, central air conditioning, four fireplaces, and a garage with 726 square feet of building area. The property has a 20,000 square foot site and is located in Highland Park, Moraine 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 neighborhood code as the subject. The comparables have sites ranging in size from 16,910 to 41,870 square feet of land area that are improved with 2-story, 2.5-story or 3-story dwellings of brick, stucco and wood siding or wood siding exterior construction containing from 3,934 to 5,278 square feet of living area. The homes were built from 1870 to 1910 with comparables #2 having a reported

effective age of 1912. Each comparable has a basement with one comparable having finished area, central air conditioning, and from one to four fireplaces. Two comparables each have a garage of either 460 or 616 square feet of building area. The comparables sold from November 2020 to July 2021 for prices ranging from \$710,000 to \$895,000 or from \$161.05 to \$195.84 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$276,527 which reflects a market value of \$829,664 or \$180.48 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 \$300,665. The subject's assessment reflects a market value of \$902,085 or \$196.23 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 15,160 to 54,840 square feet of land area that are improved with 2-story or 2.5-story dwellings of brick, Dryvit, brick and wood siding, or stucco and stone exterior construction containing from 3,908 to 5,386 square feet of living area. The homes were built from 1910 to 1954 with four comparables having reported effective ages ranging from 1925 to 1971. The comparables each have a basement with finished area, and one comparable also has a lower level. Each comparable has central air conditioning, from one to six fireplaces and a garage ranging in size from 440 to 1,196 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from September 2021 to November 2022 for prices ranging from \$1,275,000 to \$2,200,000 or from \$284.47 to \$408.47 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1 and #2 which differ from the subject in their ages/effective ages, lack of basement finish, and/or have more remote sale dates that occurred in 2020, which is less proximate in time to the January 1, 2022 assessment date at issue than the other comparables in the record. The Board also gives

¹ Property Tax Appeal Board 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.

less weight to the board of review comparable sale #4 that has an inground swimming pool, which is not a feature of the subject.

The Board finds the best evidence of market value in the record to be the board of review's comparables #3 and #5 which sold proximate in time to the subject's assessment date at issue and are overall relatively similar to the subject in dwelling size, age/effective age, foundation type, and some features. These two comparables sold in September 2021 and September 2022 for prices of \$1,500,000 and \$1,275,000 or \$289.69 and \$284.47 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$902,085 or \$196.23 per square foot of living area, including land, which falls below the two best comparable sales in this record. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds that 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: 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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