



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

APPELLANT: Jose Ochoa  
DOCKET NO.: 22-01968.001-R-1  
PARCEL NO.: 03-26-300-017

The parties of record before the Property Tax Appeal Board are Jose Ochoa, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$33,874  
**IMPR.:** \$55,868  
**TOTAL:** \$89,742

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 raised-ranch style dwelling of cedar exterior construction with 1,706 square feet of living area.<sup>1</sup> The dwelling was constructed in 1976 and is approximately 44 years old. Features of the home include a basement, a lower level with finished area, central air conditioning, a fireplace, a 728 square foot 2-car garage, and a 1,800 square foot four sided closed metal pole building. The property has an 87,120 square foot, or 2 acre, site and is located in Wadsworth, Newport Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$240,000

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains more detailed sketch with measurements of the subject home than the property record card presented by the board of review.

as of November 19, 2020. The appraisal was prepared by Daniel W. Ross, a certified residential real estate appraiser, for a refinance transaction. The appraiser noted the subject is in average to fair overall condition with some items in need of repairs.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.63 of mile to 2.40 miles from the subject. The comparables have varying degrees of similarity to the subject and sold from March to August 2020 for prices ranging from \$217,500 to \$255,000 or from \$148.77 to \$215.54 per square foot of living area, including land. The appraiser made adjustments to the comparables for sale concessions and for differences from the subject to arrive at adjusted sale prices ranging from \$230,000 to \$255,400. Based on the foregoing, the appraiser concluded a market value for the subject of \$240,000 as of November 19, 2020.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,742. The subject's assessment reflects a market value of \$269,253 or \$157.83 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.56 of a mile to 1.61 miles from the subject. The parcels range in size from 29,990 to 85,380 square feet of land area and are improved with 1-story, 1.5-story, or part 1-story and part 2-story homes<sup>3</sup> of wood siding exterior construction ranging in size from 1,452 to 1,709 square feet of living area. The dwellings were built from 1956 to 1977 with comparable #5 having an effective age of 1969. Each home has a basement, central air conditioning, and a garage ranging in size from 516 to 720 square feet of building area. Four homes each have a fireplace. Comparable #1 has a four sided wood pole building. The comparables sold from February 2021 to January 2022 for prices ranging from \$210,000 to \$345,000 or from \$134.96 to \$215.22 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's appraisal is limited to an equity finance transaction, states a value conclusion approximately 13 months prior to the assessment date, and relies on sales occurring approximately 17 to 22 months prior to the assessment date. The board of review noted its comparable #1 requires rehabbing and was sold "as is" and comparable #2 was a short sale that was sold "as is" as described in their listing sheets presented by the board of review. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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 § 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.

<sup>3</sup> The board of review reported comparables #2, #4, and #5 are 1-story homes but also reported above ground living area that is greater than the reported ground floor living area, suggesting these homes have second floor living area.

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 an appraisal and the board of review submitted five comparable sales in support of their respective positions before the Board. The Board gave less weight to the value conclusion contained in the appraisal which states a value conclusion that is more remote in time from the assessment date and relies on comparable sales that are more remote in time from the assessment date and are less likely to be reliable indicators of value as of the assessment date.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, #4, and #5, which sold more proximate in time to the assessment date, are located more proximate to the subject, and are similar to the subject in dwelling size. However, these comparables are older homes than the subject and have smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The Board gave less weight to the board of review's comparable #3, which is located more than one mile from the subject. The most similar comparables sold for prices ranging from \$210,000 to \$327,000 or from \$134.96 to \$191.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$269,253 or \$157.83 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jose Ochoa, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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