



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

APPELLANT: Stephen Ochoa
DOCKET NO.: 22-02006.001-R-1
PARCEL NO.: 04-29-300-053

The parties of record before the Property Tax Appeal Board are Stephen 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: \$18,311
IMPR.: \$63,784
TOTAL: \$82,095

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 is improved with a 1.5-story, Cape Cod style dwelling of wood siding exterior construction containing 1,947 square feet of living area. The dwelling was built in 1944. Features of the home include a full unfinished basement, central air conditioning, 2½ bathrooms, and an attached garage with 576 square feet of building area. The property is also improved with a detached garage with 1,500 square feet of building area and a 900 square foot barn. The property has a 118,644 square foot site located in Beach Park, Benton 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 improved with two-story dwellings with wood siding exterior construction that range in size from 2,121 to 2,232 square feet of living area. The homes were built from 1868 to 1987. Each comparable has an unfinished basement, two of the comparables have one fireplace, and two comparables have a garage with

600 and 672 square feet of building area, respectively. The comparables have 1½ or 2½ bathrooms. Comparable #3 also has a four-side closed metal pole building. These properties have sites ranging in size from 34,410 to 248,550 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .24 to 1.32 miles from the subject property. The sales occurred from March 2020 to August 2021 for prices ranging from \$190,000 to \$275,000 or from \$89.58 to \$125.46 per square foot of living area, including land.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,095. The subject's assessment reflects a market value of \$246,310 or \$126.51 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #3 being a duplicate of appellant's comparable sale #3. The comparables are improved with 1.5-story, 1.75-story, or 2-story dwellings of wood siding or brick exterior construction that contain from 1,578 to 2,460 square feet of living area. The homes were built from 1890 to 1987. Each comparable has an unfinished basement, two comparables have central air conditioning, two of the comparables have one fireplace, and three comparables have an attached or detached garage ranging in size from 720 to 1,248 square feet of building area. Comparable #1 has a frame utility shed and comparable #3 has a four-side closed metal pole building. These properties have sites ranging in size from 40,740 to 248,550 square feet of land area. The board of review indicated that comparable #3, the property with the largest site, has approximately 50% of the land area in a flood zone and provided a copy of a FEMA flood map in support of this statement. The board of review also submitted a copy of the Multiple Listing Service (MLS) listing sheet associated with comparable #3/appellant's comparable #3 disclosing the property sold "as is" at the full list price. The home was described as having a garage that was, "converted into a room/storage/office but can be changed back to a garage." The listing also indicated the property has an 1,800 square foot (50 feet by 36 feet) pole barn located on the back of the property. The comparables are in the same neighborhood as the subject and from approximately .90 to 1.66 miles from the subject property. The comparables sold from June 2019 to January 2022 for prices ranging from \$270,000 to \$383,000 or from \$125.46 to \$242.71 per square foot of living area, including land.

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.

¹ The board of review submitted two grids of the appellant's comparables that included additional details used in the descriptive analysis of the properties.

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

The record contains six comparable sales submitted by the parties to support their respective positions with one sale being common to the parties. The Board gives less weight to appellant's comparable #1 and board of review comparable #4 as these properties sold in March 2020 and June 2019, respectively, not as proximate in time to the January 1, 2022, assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as board of review comparable sales #1, #2 and #3, which includes the common sale submitted by the parties. These properties have varying degrees of similarity to the subject in land area, age, dwelling size, and some features. The subject appears to be superior to the comparables in garage area and the fact the subject property has a 900 square foot barn, which the comparables do not have, suggesting upward adjustments to the comparables may be appropriate. These four comparables sold from June 2021 to January 2022 for prices ranging from \$240,000 to \$383,000 or from \$107.53 to \$242.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,310 or \$126.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is correct 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:

April 16, 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

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