



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

APPELLANT: Jose Ochoa
DOCKET NO.: 23-00600.001-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: \$37,308
IMPR.: \$74,781
TOTAL: \$112,089

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 2023 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 one-story dwelling of wood siding exterior construction with 1,694 square feet of living area. The dwelling was built in 1976 and is approximately 47 years old. Features of the home include a full basement with finished area,¹ central air conditioning, a fireplace and a 728 square foot garage. The subject also has an 1,800 square foot pole barn built in 1985. The property has an 87,120 square foot or 2-acre site adjacent on two sides to Lake County Forest Preserves in Wadsworth, Newport 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 located from .32 to .71 of a mile from the subject. The parcels range in size from 36,590 to 39,204 square feet of land area which are

¹ The board of review reported finished basement area and a garage as supported by the subject's property record card. The appellant did not refute these assertions with any rebuttal.

each improved with a one-story dwelling. The dwellings are either 60 or 62 years old and range in size from 1,642 to 1,823 square feet of living area. Each dwelling has a basement, central air conditioning and a fireplace. None of the comparables have a garage or other improvements such as the subject's pole barn. The comparables sold from April 2021 to October 2022 for prices ranging from \$265,000 to \$325,000 or from \$145.36 to \$197.93 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$106,711 which would reflect a market value of approximately \$320,165 or \$189.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,089. The subject's assessment reflects a market value of \$336,301 or \$198.52 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appeal, the assessing officials noted the subject's unique lot size along with a location adjacent to Lake County Forest Preserves on two lot lines along with the subject's large pole barn on the premises. In addition, appellant's comparables #1 and #2 had condition issues at the time of sale with #1 being sold "as-is" and the comment "bring your decorating ideas" while #2 was noted as "quality construction and with a little updating and decorating ideas, this could be an amazing home!"

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, as comparables #1 and #4 are the same property. The comparables are located within .79 of a mile from the subject with sites that range in size from 39,809 to 59,242 square feet of land area. Each comparable is improved with a one-story dwelling of brick or wood siding exterior construction. The dwellings range in age from 38 to 51 years old and range in size from 1,638 to 1,871 square feet of living area. Each comparable has a basement, one of which has finished area. Features include central air conditioning, a fireplace and a garage ranging in size from 483 to 528 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold in May and June 2022 for prices ranging from \$329,900 to \$445,000 or from \$189.60 to \$271.67 per square foot of living area, including land. Based on this evidence and argument, 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

² 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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

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 six comparable sales to support their respective positions before the Property Tax Appeal Board. Although somewhat similar in location and dwelling size to the subject property with some similar to the subject in age as well, none of the comparables are particularly similar to the subject in lot size, finished basement feature, garage feature and/or garage size. Furthermore, none of the comparables has a pole barn as does the subject. Nevertheless, the six comparables presented by both parties sold for prices ranging from \$265,000 to \$445,000 or from \$145.36 to \$271.67 per square foot of living area, including land, which is a wide range of values. Therefore, upon further analysis, the Board finds that removing both the high and low sales prices narrows the range of sales to a range of \$275,000 to \$370,000 or from \$152.61 to \$197.76 per square foot of the living area, including land. The subject's assessment reflects a market value of \$336,301 or \$198.52 per square foot of living area, including land, which is within the range established by the comparable sales in this record in terms of overall value and just slightly higher than the range on a per-square-foot of living area basis in the narrower range of comparable sales, recognizing that the subject has a much larger site size than any of the comparables. Based on this evidence and after considering appropriate adjustments to the 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: _____

August 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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