



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

APPELLANT: Alec Ruiz-Ramon  
DOCKET NO.: 23-01633.001-R-1  
PARCEL NO.: 16-36-411-004

The parties of record before the Property Tax Appeal Board are Alec Ruiz-Ramon, 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:** \$79,080  
**IMPR.:** \$84,349  
**TOTAL:** \$163,429

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 is improved with a one-story dwelling of brick exterior construction containing 1,733 square feet of living area. The dwelling was constructed in 1951 and is approximately 72 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, three bathrooms, and an attached garage with 350 square feet of building area.<sup>1</sup> The property has a 12,099 square foot site 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 four comparable sales improved with one-story dwellings

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a 1,458 square foot basement with 1,166 square feet of finished recreation room area, which was not refuted by the appellant in rebuttal.

that range in size from 1,704 to 2,016 square feet of living area. The homes range in age from 69 to 73 years old. Three of the comparables have a basement with finished area and central air conditioning. Each property has one fireplace, two to three bathrooms, and a garage ranging in size from 264 to 602 square feet of building area. These properties have sites ranging in size from 9,204 to 14,619 square feet of land area. The comparables are located from approximately .17 to 1.18 miles from the subject and have the same assessment neighborhood code as the subject property. The sales occurred from January 2021 to October 2021 for prices ranging from \$362,000 to \$599,000 or from \$212.44 to \$297.12 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$132,272.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,429. The subject's assessment reflects a market value of \$490,336 or \$282.94 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #1 being the same comparable sale as appellant's comparable #4. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 2,016 to 2,461 square feet of living area. The dwellings are 70 or 72 years old. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, 2½ or 4½ bathrooms, and a garage ranging in size from 483 to 602 square feet of building area. These properties have sites ranging in size from 14,019 to 15,950 square feet of land area. The comparables are located from approximately .29 to 1.18 miles from the subject and have the same neighborhood code as the subject property. The sales occurred from March 2021 to September 2022 for prices ranging from \$599,000 to \$1,000,000 or from \$297.12 to \$406.34 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.

The parties submitted information on six comparables sales to support their respective positions with one comparable sale being a duplicate. The Board gives less weight to appellant's comparable #1 due to differences from the subject in features as the home has no basement and no central air conditioning, features of the subject property. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in size, being approximately 42% larger than the subject home, and the purchase price is an outlier being

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<sup>2</sup> 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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

approximately 35% higher than the next highest comparable sale on a per square foot basis. Although the sales occurred in 2021, the Board finds the best evidence of market value to be appellant's comparables sales #2, #3 and #4 as well as board of review sales #1 and #2, which includes the duplicate sale submitted by the parties. These four comparables sold for prices ranging from \$405,000 to \$685,000 or from \$224.25 to \$301.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,336 or \$282.94 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 reflective of the property's fair cash value and 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: \_\_\_\_\_

November 19, 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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