



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

APPELLANT: Jose Ochoa
DOCKET NO.: 23-02112.001-R-1
PARCEL NO.: 04-29-208-014

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: \$11,463
IMPR.: \$57,080
TOTAL: \$68,543

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.

Preliminary Matter

This appeal was filed on February 4, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparable #5 set forth on additional pages, other than the electronic form Sec. V grid analysis, has been "give[n] . . . zero weight" in this decision and will not be discussed further herein.

Findings of Fact

The subject property consists of a 2-story, four-unit dwelling of brick exterior construction with a total of 2,742 square feet of living area.¹ The dwelling is 117 years old. Features of the home

¹ Additional features of the subject, as well as the appellant's comparables, not reported by the appellant was gleaned from the board of review's submission.

include a slab foundation, an enclosed porch and a detached 970 square foot garage. The property has a 43,490 square foot site and is located in Zion, Zion 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 .86 of a mile to 1.11 miles from the subject. The comparables have sites ranging in size from 7,144 to 9,779 square feet of land area that are improved with 2-story dwellings ranging in total size from 1,968 to 2,474 square feet of living area. The dwellings have either one unit or two units. The dwellings are 115 or 118 years old and have basements, one of which is partially finished. One comparable has central air conditioning and a 528 square foot garage. The comparables sold from August 2021 to June 2022 for prices ranging from \$89,000 to \$125,000 or from \$44.15 to \$63.52 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,543. The subject's assessment reflects a market value of \$205,650 or \$75.00 per square foot of living area, land included, when applying 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 located from 1.14 to 1.56 miles from the subject. The comparables have sites ranging in size from 8,448 to 14,200 square feet of land area that are improved with 1-story or 2-story dwellings ranging in total size from 1,641 to 3,120 square feet of living area. The dwellings have either three units or four units. The dwellings range in age from 61 to 123 years old. Two comparables have unfinished basements and two comparables do not have basement foundations. One comparable has central air conditioning, a fireplace and a 308 square foot garage. Three of the comparables sold from October 2021 to April 2023 for prices ranging from \$210,000 to \$244,000 or from \$104.17 to \$148.69 per square foot of living area, including land. The board of review did not disclose the sale price for comparable #3. The board of review submitted Multiple Listing Service (MLS) information regarding the subject's 2021 sale for \$170,000 and noted the subject is a four-unit dwelling that has an approximately one-acre site. The board of review argued the appellant's comparables are dissimilar one-unit or two-unit dwellings when compared to the subject and submitted the comparables' Multiple Listing Service (MLS) information as support. The board of review also submitted MLS information regarding a comparable labeled appellant's sale #4, which is the same property as the appellant's comparable #5, which was not properly submitted by the appellant. 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

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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 seven comparable sales for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparables, due to their smaller unit counts when compared to the subject and/or their sale dates occurring greater than 13 months prior to the January 1, 2023 assessment date at issue. The Board also gives less weight to the board of review's comparables #3 and #4, due to their lack of sale information or their sale date occurring greater than 14 months prior to the January 1, 2023 assessment date at issue. The Board finds the board of review's remaining comparable sales have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2023 assessment date at issue. The best comparables sold in February and April 2023 for prices of \$244,000 and \$220,000 or \$148.69 and \$106.59 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$205,650 or \$75.00 per square foot of living area, including land, which falls below the market values of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's 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: _____

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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