



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

APPELLANT: Nestor Leal  
DOCKET NO.: 13-02198.001-R-1  
PARCEL NO.: 06-08-401-015

The parties of record before the Property Tax Appeal Board are Nestor Leal, the appellant, by attorney Timothy Johnston of Roach, Johnston & Thut in Libertyville; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 15,157  
**IMPR.:** \$ 74,452  
**TOTAL:** \$ 89,609

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 2013 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 two-story frame dwelling that has 3,846 square feet of living area. The dwelling was constructed in 2004. The property features central air conditioning, a fireplace and a 638 square foot attached garage. The subject property has a 10,519 square foot site. The subject property is located in Lake Villa Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In

support of this argument, the appellant submitted three comparable sales located from .30 to .35 of a mile from the subject. The comparables consist of part one-story and part two-story style frame dwellings that were built in 2004 or 2005. The dwellings range in size from 3,860 to 4,300 square feet of living area and are situated on sites that contain 12,580 or 13,595 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from May 2012 to November 2012 for prices ranging from \$210,000 to \$282,500 or from \$52.90 to \$65.70 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 \$89,609. The subject's assessment reflects an estimated market value of \$269,582 or \$70.09 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. In support of the subject's assessment, the board of review submitted an analysis of seven comparable sales and a letter addressing the appeal. One comparable was also used by the appellant.

The comparable sales are located from .22 to .36 of a mile from the subject. The comparables consist of two-story frame dwellings that were built in 2004. The dwellings range in size from 3,842 to 4,300 square feet of living area and are situated on sites that range in size from 12,728 to 13,595 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from April 2012 to May 2013 for prices ranging from \$267,500 to \$305,000 or from \$65.70 to \$79.39 per square foot of living area including land. 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 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.

The parties submitted six comparable sales for the Board's consideration. The Board finds both parties' comparables were generally similar when compared to the subject in location, land area, design, dwelling size, age and features. They sold for prices ranging from \$210,000 to \$305,000 or from \$52.90 to \$79.39 per square foot of living area including land. By removing the high and low sale prices, results in a tighter value range from \$225,000 to \$282,500 or from \$58.29 to \$74.25 per square foot of living area including land. The subject's assessment reflects an

estimated market value of \$269,582 or \$70.09 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's assessment is 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

Member

DISSENTING:

C E R T I F I C A T I O N

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 22, 2016

*A. Heston*

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 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 the subsequent year 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.

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.