



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

APPELLANT: Anthony Caliendo
DOCKET NO.: 15-01843.001-R-1
PARCEL NO.: 06-15-303-016

The parties of record before the Property Tax Appeal Board are Anthony Caliendo, the appellant; 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: \$11,062
IMPR.: \$54,203
TOTAL: \$65,265

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 2015 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 two-story dwelling of frame construction with vinyl siding containing 2,164 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement, central air conditioning and a two-car garage attached garage with 400 square feet of building area. The property has a 7,595 square foot site and is located in Lake Villa, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with two-story dwellings that ranged in size from 1,996 to 2,426 square feet of living area. The dwellings were constructed from 1991 to 1998. Six of the comparables have basements with three being described as having finished area, each comparable has central air conditioning, six comparables each have one fireplace and each comparable has a garage ranging in size from 400 to 630 square feet of building area. The appellant indicated the comparables were located from .88 to

1.83 miles from the subject property. The sales occurred from November 2013 to June 2015 for prices ranging from \$117,500 to \$187,500 or from \$58.87 to \$85.12 per square foot of living area, including land. The appellant asserted that within one mile of his home there have been 12 foreclosure sales that brought the value of his home down and within the next ½ mile there were 20 foreclosure sales. Based on this evidence the appellant requested the subject's assessment be reduced to \$53,146, which was the 2014 equalized assessed value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,265. The subject's assessment reflects a market value of \$196,700 or \$90.90 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings with wood siding or vinyl siding exteriors that ranged in size from 1,900 to 2,407 square feet of living area. The dwellings were constructed from 1990 to 1996. Each comparable has a basement, central air conditioning and a garage ranging in size from 380 to 480 square foot of building area. Three of the comparables have one fireplace. The board of review indicated that the comparables were located within .233 of a mile of the subject property and three comparables have the same assessment neighborhood code as the subject property. The sales occurred from January 2013 to December 2015 for prices ranging from \$163,300 to \$215,500 or from \$85.95 to \$96.32 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

In rebuttal the appellant asserted that three of the board of review comparables sold in 2015 and should not be considered.

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 Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #1, #2 and #4, which were most similar to the subject property in location and had varying degrees of similarity to the subject in style, age and features. These most similar comparables sold for prices ranging from \$175,000 to \$215,500 or from \$85.12 to \$96.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$196,700 or \$90.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board finds board of review sales #1 and #2 were most similar to the subject in location with comparable #1 being located along the same street as the subject property. These two properties sold in July and November 2015 for prices of \$183,000 and \$193,000 or \$96.32 and \$92.61 per square foot of living area,

including land, respectively, which are well supportive of the subject's assessment. The Board gave reduced weight to the remaining sales used by the appellant due to differences from the subject in location. The Board gave reduced weight to board of a review sale #3 due to the date of sale not being proximate in time to the assessment date at issue. Based on this evidence 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.



Chairman



Member



Member



Acting 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 21, 2017



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.