



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

APPELLANT: Marcos Criollo  
DOCKET NO.: 15-01858.001-R-1  
PARCEL NO.: 06-17-401-028

The parties of record before the Property Tax Appeal Board are Marcos Criollo, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin, PC, in Chicago; 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:** \$ 6,618  
**IMPR.:** \$37,999  
**TOTAL:** \$44,617

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 consists of a one-story dwelling of vinyl siding exterior construction that has 1,822 square feet of living area. The dwelling was built in 1949 and has an effective age of 1973. The home features a finished basement with a second kitchen, central air conditioning and a 418 square foot below grade integral garage. The subject has a 9,045 square foot lot. The subject property is located in Avon 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 in different assessment neighborhoods than the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from April to December of 2014 for prices ranging from \$65,000 to \$85,000 or from \$40.27 to \$49.19 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 \$44,617. The subject's assessment reflects an estimated market value of \$134,470 or \$73.80 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%.

In support of the subject's assessment, the board of review submitted four comparable sales located in the same assessment neighborhood as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from May 2014 to July 2015 for prices ranging from \$110,000 to \$148,000 or from \$72.37 to \$127.48 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued the comparables were short sales and a foreclosure. According to MLS sheets, comparables #1 and #2 were in need of repair and sold "as is." Comparable #1 has a considerably smaller unfinished basement and comparable #3 does not have a basement. All three comparables have older effective ages and are located in different assessment neighborhoods than the subject. 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board finds neither of the parties' comparables are particularly similar to the subject. The Board gave less weight to the comparables submitted by the appellant due to their location in a different assessment neighborhood than the subject. In addition, all these comparables are dissimilar in design and have inferior features when compared to the subject. The Board finds the comparables submitted by the board of review are more similar to the subject in location and design, but inferior in effective age, dwelling size and features when compared to the subject. These comparables sold from May 2014 to July 2015 for prices ranging from \$110,000 to \$148,000 or from \$73.37 to \$127.48 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$134,470 or \$73.80 per square foot of living area including land, which falls within the range established by the more similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, 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.



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.