



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Amador Casas  
DOCKET NO.: 16-02407.001-R-1  
PARCEL NO.: 06-32-304-001

The parties of record before the Property Tax Appeal Board are Amador Casas, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$12,345  
**IMPR.:** \$69,818  
**TOTAL:** \$82,163

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 2016 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 dwelling of with a vinyl siding exterior containing 3,153 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, and an attached garage with 570 square feet of building area. The property has a 10,005 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales improved with two-story dwellings with vinyl siding exteriors that range in size from 2,921 to 3,448 square feet of living area. The dwellings were built from 2003 to 2006. Each comparable has a basement with two having finished area, each comparable has central air conditioning, five comparables each have one fireplace, and each comparable has an attached garage ranging in size from 528 to 704 square

feet of building area. These properties have sites ranging in size from 9,030 to 13,529 square feet of land area and have the same assessment neighborhood number as the subject property. The sales occurred from September 2014 to March 2016 for prices ranging from \$180,000 to \$267,450 or from \$52.20 to \$84.90 per square foot of living area inclusive of the land. The appellant requested the subject's assessment be reduced to \$71,659.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,163. The subject's assessment reflects a market value of \$247,777 or \$78.58 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with two-story dwellings with vinyl siding exteriors ranging in size from 2,921 to 3,433 square feet of living area. The dwellings were built from 2001 to 2006. Each comparable has a basement with one having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 528 to 704 square feet of building area. Each comparable has the same assessment neighborhood number as the subject property with a site ranging in size from 9,030 to 17,875 square feet of land area. The sales occurred from June 2015 to April 2016 for prices ranging from \$248,000 to \$276,000 or from \$76.73 to \$87.54 per square foot of living area, including land. Board of review sales #3, #4 and #5 were the same comparables as appellant's sales #3, #7 and #4, respectively. Based on this evidence the board of review requested the assessment be sustained.

### **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 record contains twelve comparables sales submitted by the parties to support their respective positions with three being common to each party. The Board gives less weight to appellant's comparables #8 and #9 due to their September and December 2014 sale dates, which are not as proximate in time to the assessment date as the remaining sales in the record. The Board also gives less weight to appellant's sales #1, #5 and board of review comparable #1 due to their finished basement area while the subject has an unfinished basement. The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, #4, #6, and #7 as well as the board of review comparables #2 through #6, which includes the three common sales. These properties sold for prices ranging from \$210,000 to \$276,000 or from \$66.84 to \$87.54 per square foot of living area, including land. The three common sales presented by the parties had prices ranging from \$248,000 to \$267,450 or from \$70.68 to \$84.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$247,777 or \$78.58 per square foot of living area, including land, which is within the range established by the best

comparable sales in this record and well supported by the common sales submitted by the parties. 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. 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.

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Chairman



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Member



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

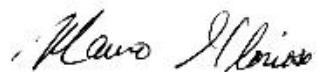
C E R T I F I C A T I O N

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:

October 15, 2019

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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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**APPELLANT**

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**COUNTY**

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