



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

APPELLANT: Anthony Caliendo  
DOCKET NO.: 16-02624.001-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:** \$12,108  
**IMPR.:** \$59,331  
**TOTAL:** \$71,439

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 vinyl siding exterior construction with 2,164 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning and a 400 square foot garage. 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 four comparable sales located from .12 of a mile to 1 mile from the subject. The comparables are described as two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,084 to 2,407 square feet of living area. The dwellings were constructed from 1990 to 1996. The comparables have basements, with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 380 to 694 square feet of building area. Three comparables each have a fireplace. The comparables sold from November 2014 to February 2016 for prices ranging from \$185,000 to

\$215,500 or from \$82.15 to \$92.61 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,439. The subject's assessment reflects a market value of \$215,437 or \$99.56 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 the subject's assessment, the board of review submitted information on four comparable sales located within .43 of a mile of the subject. The comparables are described as two-story dwellings of vinyl siding exterior construction with either 2,274 or 2,374 square feet of living area. The dwellings were constructed from 1994 to 1996. The comparables have basements, with two having finished area. Each comparable has central air conditioning and a garage with either 400 or 642 square feet of building area. Two comparables each have a fireplace. The comparables sold from April 2015 to November 2016 for prices ranging from \$232,000 to \$266,000 or from \$102.02 to \$112.05 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellant submitted an appraisal of the subject property and a valuation workbook of the subject using nine comparable sales.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the appraisal or additional comparable sales submitted by appellant in conjunction with his rebuttal argument.

### **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 parties submitted eight comparable sales for consideration. Reduced weight was given to appellant's comparable #2 based on its November 2014 which is dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date. Less weight was given to the appellant's comparable #4 that is located one mile from the subject. Board of review comparables #1 and #4 were also given less weight by the Board. Both comparables have superior finished basements and comparable #1 also has a larger garage.

The Board finds the best evidence of market value for the subject property to be the appellant's comparables #1 and #3 along with the board of review comparables #2 and #3. These four comparables are more similar to the subject in location, dwelling size, design, age and features. The comparables sold from November 2015 to November 2016 for prices ranging from \$193,000 to \$238,000 or from \$89.53 to \$104.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$215,437 or \$99.56 square foot of living area, including land which falls within the range established by the best comparables sales in the record. After considering any necessary adjustments to the 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 record, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued and 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: \_\_\_\_\_

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, 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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COUNTY

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