



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

APPELLANT: Shawn Calderon  
DOCKET NO.: 16-03613.001-R-1  
PARCEL NO.: 04-21-417-023

The parties of record before the Property Tax Appeal Board are Shawn Calderon, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$4,782  
**IMPR.:** \$18,001  
**TOTAL:** \$22,783

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 1.5-story dwelling of frame exterior construction with 1,589 square feet of living area. The dwelling was constructed in 1906. Features of the home include an unfinished basement and a 720 square foot garage. The property has a site with approximately 14,901 square feet of land area and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located between .56 of a mile and 1.17 miles from the subject property. The comparables were described as 1-story or 1.5-story dwellings of frame, brick or stucco exterior construction ranging in size from 1,165 to 1,554 square feet of living area. The dwellings were constructed from 1908 to 1948. The comparables each have an unfinished basement and garages ranging in size from 280 to 520 square feet of

building area. In addition, two comparables have central air conditioning and three comparables have a fireplace. The comparables have sites ranging in size from 7,000 to 24,000 square feet of land area. The comparables sold from July 2014 to May 2016 for prices ranging from \$45,000 to \$69,975 or from \$32.38 to \$49.60 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 \$22,783. The subject's assessment reflects a market value of \$68,706 or \$43.24 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 four comparable sales located within .60 of a mile of the subject property. The comparables were described as 1.5-story dwellings of frame or brick exterior construction ranging in size from 1,376 to 1,510 square feet of living area. The dwellings were constructed from 1906 to 1928. The comparables each have an unfinished basement. In addition, three comparables have central air conditioning, two comparables have a fireplace and three comparables have a garage containing either 400 or 440 square feet of building area. The comparables have sites ranging in size from 8,100 to 9,000 square feet of land area. The comparables sold from May 2015 to September 2016 for prices ranging from \$75,000 to \$120,000 or from \$49.67 to \$87.21 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 and no reduction in the subject's assessment is warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #4, #5 and #6 due dwellings that differed in age and/or dissimilar in size and design when compared to the subject's 1.5 story design. Furthermore, the appellant's comparable #2 sold in 2014 and is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave reduced weight to board of review comparable #2 due to its lack of a garage, unlike the subject and board of review comparable #3 due to its dwelling being dissimilar in age.

The Board finds the best evidence of market value to be the appellant's comparable #1, along with board of review comparables #1 and #4. These three comparables are most similar to the subject in location, size, design, age and most features. These comparables sold from May 2015 to September 2016 for prices ranging from \$50,000 to \$120,000 or from \$32.38 to \$87.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$68,706 or \$43.24 per square foot of living area, land included, which falls within the range

established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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. 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: August 20, 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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