



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

APPELLANT: Figueroa Alejandro Vargas  
DOCKET NO.: 16-04423.001-R-1  
PARCEL NO.: 07-25-117-014

The parties of record before the Property Tax Appeal Board are Figueroa Alejandro Vargas, 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:** \$9,552  
**IMPR.:** \$24,459  
**TOTAL:** \$34,011

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 is improved with a tri-level style single family dwelling with wood siding containing 1,096 square feet of above ground living area. The dwelling was constructed in 1978. Features of the property include a lower level with 528 square feet of finished area, central air conditioning, and a detached two-car garage with 480 square feet of building area. The property has a 7,382 square foot site and is located in Park City, Warren 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 tri-level or split level style dwellings with aluminum or wood siding that range in size from 972 to 1,223 square feet of above ground living area. The dwellings were built from 1968 to 1986. Each home has a lower level with finished area ranging in size from 504 to 972 square feet. Seven comparables have central air conditioning, one comparable has a fireplace and seven comparables have either an attached or detached garage ranging in size from 280 to 616 square feet of building area. The

comparables have sites ranging in size from 3,325 to 9,878 square feet of land area and are located from 1.58 to 4.96 miles from the subject property. The sales occurred from July 2014 to October 2016 for prices ranging from \$10 to \$85,000 or from \$.01 to \$85.31 per square foot of above ground living area, including land. The appellant also disclosed on the grid analysis that the subject property sold in September 2014 for a price of \$125,000. The appellant requested the subject's assessment be reduced to \$19,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,011. The subject's assessment reflects a market value of \$102,566 or \$93.58 per square foot of above ground 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 improved with three, tri-level style dwellings and one, bi-level style dwelling with wood siding that range in size from 1,048 to 1,096 square feet of above ground living area. The homes were built from 1978 to 1987. Each home has a lower level with finished area ranging in size from 438 to 996 square feet. Three comparables have central air conditioning and two comparables have detached garages with 400 and 528 square feet of building area, respectively. The comparables are located within the subject's subdivision and within .178 miles of the subject property with sites ranging in size from 7,055 to 7,947 square feet of land area. The sales occurred in April and May 2015 for prices ranging from \$125,000 to \$160,000 or from \$119.27 to \$145.99 per square foot of above ground living area, including land. The board of review further noted the subject's assessment reflects a market value below the property's September 2014 purchase price.

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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. The board of review comparables were most similar to the subject property in location as well as being similar to the subject in age, style, size and features with the exception one has no central air conditioning and two have no garages. The board of review comparables sold for prices ranging from \$125,000 to \$160,000 or from \$119.27 to \$145.99 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$102,566 or \$93.58 per square foot of above ground living area, including land, which is below the range established by the best comparable sales in this record. Additionally, the record disclosed the subject property was purchased in September 2014 for a price of \$125,000, which is above the market value reflected by the subject's assessment further supporting the conclusion

the subject property is not overvalued. The Board gave less weight to the appellant's comparable sales due to their more distant location from the subject property relative to the sales provided by the board of review. 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.

\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
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: November 19, 2019



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Figueroa Alejandro Vargas  
401 Greenview Drive  
Park City, IL 60085

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085