



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

APPELLANT: Nicolas Castaneda  
DOCKET NO.: 16-04889.001-R-1  
PARCEL NO.: 06-21-413-004

The parties of record before the Property Tax Appeal Board are Nicolas Castaneda, the appellant, by attorney Jessica Hill-Magiera 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:** \$5,245  
**IMPR.:** \$20,919  
**TOTAL:** \$26,164

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 one-story dwelling of vinyl siding exterior construction with 1,008 square feet of living area. The dwelling was constructed in 1994. Features of the home include a crawl-space foundation and central air conditioning. The property has a 4,792 square foot site and is located in Round Lake Park, Avon 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 within .76 of a mile of the subject property. The comparables have sites ranging in size from 4,356 to 5,663 square feet of land area. The comparables consist of one-story dwellings of vinyl or wood siding exterior construction ranging in size from 780 to 1,092 square feet of living area. The dwellings were constructed from 1977 to 2009. The appellant reported that comparable #5 has a basement with finished area. The appellant did not disclose if the comparables had central air conditioning. The comparables sold from February 2015 to June 2016 for prices ranging from \$34,900 to

\$55,000 or from \$35.32 to \$57.74 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 \$26,164. The subject's assessment reflects a market value of \$78,902 or \$78.28 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 in the same neighborhood code as the subject as assigned by the township assessor and within five blocks or .502 of a mile of the subject property. The comparables have sites containing 4,356 or 4,792 square feet of land area. The comparables consist of one-story dwellings of vinyl or wood siding exterior construction that range in size from 936 to 1,008 square feet of living area. The dwellings were constructed from 1986 to 1989. One comparable has a basement with finished area; three comparables each have a crawl-space foundation; two comparables have central air conditioning; and two comparables each have a garage containing either 280 or 396 square feet of building area. The properties sold from November 2015 to December 2016 for prices ranging from \$95,000 to \$115,000 or from \$98.96 to \$122.86 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's failure to respond or object to the appellant's comparables should serve as an admission that they are acceptable sales comparables. The appellant's attorney further argued that board of review comparables #1, #2 and #3 are not comparable to the subject as they either have a garage or a finished basement unlike the subject. In a rebuttal grid analysis, counsel reiterated the five best comparable sales, including board of review comparable #4, in the record and contended the subject's assessment should be reduced.

### **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 parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #5 and #6 due to their dissimilar age, foundation and/or dwelling size. The Board also gave less weight to board of review comparables #1, #2 and #3 that feature a garage or finished basement unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #3 and #4, along with comparable sale #4 submitted by the board of review. These four comparables are similar to the subject in location, dwelling size, design, age and features. They sold from February 2015 to August 2016 for prices ranging from \$50,000 to \$103,000 or from

\$50.37 to \$102.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,902 or \$78.28 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering 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. 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. 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: January 21, 2020



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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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