



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

APPELLANT: Henry Lopez  
DOCKET NO.: 17-00527.001-R-1  
PARCEL NO.: 14-10-105-016

The parties of record before the Property Tax Appeal Board are Henry Lopez, 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:** \$56,850  
**IMPR.:** \$155,087  
**TOTAL:** \$211,937

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 2017 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 brick exterior construction with 3,622 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with a walk-out, central air conditioning, three fireplaces and a 944-square foot garage. The property has a 69,836 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .44 to .99 of a mile from the subject and outside of the subject's neighborhood code as assigned by the local assessor. The properties are improved with two-story single-family dwellings of brick or wood-siding exterior construction ranging in size from 3,405 to 3,446 square feet of living area. The dwellings were constructed in 1989 or 1993. The comparables each feature an unfinished basement, central air

conditioning, a fireplace and an attached garage ranging in size from 759 to 1,106 square feet of building area. The properties have sites ranging in size from 40,330 to 49,763 square feet of land area. The comparables sold from July 2016 to February 2017 for prices ranging from \$396,100 to \$500,000 or from \$116.33 to \$145.10 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$194,980.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,937. The subject's assessment reflects a market value of \$639,327 or \$176.51 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same neighborhood code as the subject property as defined by the local assessor. The comparables are improved with two-story single-family dwellings of wood-siding or brick exterior construction containing either 2,919 or 2,980 square feet of living area. The dwellings were constructed in 1996 or 1998. The comparables each feature an unfinished basement; two of the comparables have central air-conditioning; and each comparable has a garage ranging in size from 778 to 890 square feet of building area. Two comparables each have a fireplace. The comparables have sites ranging in size from 14,936 to 22,612 square feet of land area. The sales of the properties occurred from July 2016 to June 2017 for prices ranging from \$500,000 to \$524,000 or from \$167.79 to \$179.51 per square foot of living area, including land. The board of review also submitted property record cards for the subject as well as their own comparables. 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six suggested sale comparables for the Board's consideration, none of which were particularly similar to the subject property in all relevant aspects. The appellant submitted three comparable sales that were similar to the subject in dwelling size, design, age and most features. Also, their sale dates from July 2016 to June 2017 are proximate in time to the subject's January 1, 2017 assessment date. However, each of the appellant's comparables were located in a different neighborhood code than the subject property and not proximate in distance to the subject. The board of review comparables were in the subject's neighborhood code and were similar to the subject in design, age and their sale dates were proximate in time to the subject's assessment date. However, each comparable sale submitted by the board of review has a significantly smaller lot size and dwelling size when compared to the subject.

The parties' six comparables sales occurred from July 2016 to June 2017 for prices ranging from \$396,100 to \$524,000 or from \$116.33 to \$179.51 per square foot of living area, land included. The subject's assessment reflects a market value of \$639,327 of \$176.51 per square foot of living area, land included, which falls within the range established by the comparable sales in this record on a per square foot basis. The Board acknowledges that the subject's overall value as reflected by its assessment is greater than the highest comparable sale in this record which is board of review comparable #3. However, this appears to be justified given the subject's larger dwelling size of 3,622 square feet, walk-out basement, larger garage and larger land area when compared to the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, 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.



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: April 21, 2020



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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