



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

APPELLANT: Joseph Bordenave  
DOCKET NO.: 17-00775.001-R-1  
PARCEL NO.: 14-21-215-007

The parties of record before the Property Tax Appeal Board are Joseph Bordenave, 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:** \$24,905  
**IMPR.:** \$87,584  
**TOTAL:** \$112,489

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 one-story dwelling of wood siding exterior construction with 1,940 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 380 square foot garage. The property has a 10,013 square foot site and is located in Lake Zurich, 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 in the same neighborhood code as the subject as assigned by the township assessor, which included Multiple Listing Service (MLS) sheets for each comparable. The comparables have sites ranging in size from 9,419 to 11,761 square feet of land area. The comparables consist of one-story dwellings of wood siding exterior construction with each containing 1,940 square feet of living area. The dwellings were constructed in either 1988 or 1989. One comparable features a crawl space

foundation, two comparables each have a partial unfinished basement, each comparable has central air conditioning, one fireplace and a garage containing 380 square feet of building area. The comparables sold from August 2014 to July 2016 for prices ranging from \$290,000 to \$350,000 or from \$149.48 to \$180.41 per square foot of living area, including land.<sup>1</sup> 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 \$112,489. The subject's assessment reflects a market value of \$339,333 or \$174.91 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 four comparable sales located in the same neighborhood code as the subject as assigned by the township assessor. Board of review comparables #1 through #3 are the same properties as the appellant's comparables #1 through #3. The comparables have sites ranging in size from approximately 9,419 to 11,761 square feet of land area. The comparables consist of one-story dwellings of wood siding or brick exterior construction that were built in either 1988 or 1989. The dwellings contain 1,924 or 1,940 square feet of living area. Three comparables each feature a partial unfinished basement, one comparable has a crawl space foundation, each comparable has central air conditioning and a garage containing 380 or 440 square feet of building area. Three comparables each have one fireplace. The comparables sold from August 2014 to April 2017 for prices ranging from \$290,000 to \$350,000 or from \$149.48 to \$180.41 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 a reduction in the subject's assessment is not warranted.

The parties submitted four comparable sales for the Board's consideration, which includes three common comparables. The Board gave less weight to the parties' common comparables #2 and #3, as comparable #2 lacks a basement unlike the subject and comparable #3 sold in 2014 which is dated and less likely to be reflective of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining common comparable submitted by the parties, along with board of review comparable #4. These two comparables sold proximate in time to the assessment date at issue and are most similar to the subject in

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<sup>1</sup> The appellant's grid analysis was devoid of sale data for comparable sale #3, which was drawn from the Multiple Listing Service (MLS) sheet evidence provided by the appellant.

location, dwelling size, design, age and features. The comparables sold in July 2016 and April 2017 for prices of \$325,000 and \$337,000 or for \$167.53 and \$175.16 per square foot of living area, land included. The subject's assessment reflects a market value of \$339,333 or \$174.91 per square foot of living area, land included, which is supported by the most similar comparable sales in this record on a price per square foot basis. After considering any necessary 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.



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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COUNTY

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