



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

APPELLANT: Desiree Padilla  
DOCKET NO.: 17-01215.001-R-1  
PARCEL NO.: 04-33-212-012

The parties of record before the Property Tax Appeal Board are Desiree Padilla, 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:** \$6,158  
**IMPR.:** \$44,167  
**TOTAL:** \$50,325

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 is improved with a tri-level, wood-sided single-family dwelling. The home was built in 1987 and contains 1,392 square feet of above-grade living area and features a finished lower level and a 572-square foot garage. The dwelling is situated on an 8,089 square foot site located in Beach Park, Benton Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales that are located from .12 to .49 of a mile from the subject and all have the same neighborhood code as the subject. According to the grid analysis submitted by appellant, the comparables consist of split-level or tri-level single-family dwellings with wood-siding or vinyl-siding exteriors situated on sites containing from 16,034 to 17,094 square feet of land area. The dwellings were built from 1977 to 1995 and range in size from 1,232 to 1,476 square feet of above-grade living area. The comparables each have finished

lower levels, and one comparable also has an unfinished basement. Two of the comparables have central air conditioning and a fireplace. Two comparables have a garage containing 576 or 672 square feet of building area. The comparables sold from June 2015 to January 2017 for prices ranging from \$120,000 to \$146,900 or from \$91.30 to \$99.53 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$44,995, reflecting a market value of approximately \$134,985 or \$96.97 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,325. The subject's assessment reflects a market value of approximately \$151,810 or \$109.06 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 a grid analysis containing information on four comparable sales. The properties are located from .066 to .841 of a mile from the subject and have the same neighborhood code as the subject. The comparables consist of tri-level single-family dwellings with varying types of exterior construction situated on sites containing from 4,191 to 8,906 square feet of land area. The homes were built from 1987 to 1993 and range in size from 1,004 to 1,248 square feet of living area. Each of the comparables has a finished lower level. Two comparables have central air conditioning and a garage containing 480 to 576 square feet of building area. One comparable has a fireplace. The comparables sold from June to December 2016 for prices ranging from \$133,888 to \$166,000 or from \$122.16 to \$137.45 per square foot of living area, including land. In addition to the grid analysis, the board of review submitted property record cards for the subject and each of its comparables. Based on the foregoing 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables as comparable #1 is a different design than the subject, comparable #2 has a large basement and no garage, dissimilar to the subject, and comparable #3's 2015 sale is dated in relation to the January 2017 assessment date at issue. The Board also gave less weight to board of review comparables #1 and #2, neither of which has a garage, dissimilar to the subject.

The Board finds that the board of review comparables #3 and #4 were the best comparables submitted in the record in terms of location, design, age, size and most features. These comparables sold in June 2016 for \$145,000 and \$166,000 or \$125.87 and \$133.01 per square

foot of living area, land included. The subject's assessment reflects an estimated market value of \$151,810 or \$109.06, land included, which is supported by the best comparables sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value 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

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

APPELLANT

Desiree Padilla, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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