



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

APPELLANT: Rosa Carranza  
DOCKET NO.: 17-01993.001-R-1  
PARCEL NO.: 04-28-120-008

The parties of record before the Property Tax Appeal Board are Rosa Carranza, 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:** \$3,436  
**IMPR.:** \$32,794  
**TOTAL:** \$36,230

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 tri-level dwelling of aluminum siding exterior construction with 1,096 square feet of above grade living area. The dwelling was built in 1994. Features of the home include a finished lower level and a 480 square foot detached garage. The subject has a 6,800 square foot site and is located in Zion, Zion Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .87 of a mile from the subject property. The comparables consist of tri-level dwellings of wood or vinyl siding exterior construction ranging in size from 1,152 to 1,248 square feet of above grade living area. The dwellings were built from 1978 to 1992 and have sites with either 7,000 or 9,352 square feet of land area. Each comparable has a finished lower level and central air conditioning; one comparable has a fireplace; and two

comparables each have a garage with 480 or 528 square feet of building area. The comparables sold from November 2015 to April 2017 for prices ranging from \$71,000 to \$100,000 or from \$57.69 to \$86.81 per square foot of above grade 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 \$36,230. The subject's assessment reflects an estimated market value of \$109,291 or \$99.72 per square foot of above grade living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .17 of a mile of the subject. The comparables consist of one, split-level and two, tri-level dwellings of vinyl or wood siding exterior construction that were built from 1977 to 1995 and have sites ranging in size from 5,800 to 7,500 square feet of land area. The dwellings range in size from 960 to 1,104 square feet of above grade living area. Each comparable has a finished lower level. Two comparables have central air conditioning and a garage containing either 560 or 576 square feet of building area. The comparables sold from June 2016 to October 2017 for prices ranging from \$100,000 to \$132,000 or from \$104.17 to \$119.57 per square foot of above grade 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their lack of a garage, dissimilar age or dated sale in November 2015 which is less likely to be reflective of market as of the January 1, 2017 assessment date. The Board also gave less weight to board of review comparable #3 as it is an older, split-level dwelling that lacks a garage in contrast to the subject's newer tri-level dwelling with a garage. The Board finds the best evidence of the subject's market value to be board of review comparables #1 and #3. These two comparables are most similar to the in location, design, age, dwelling size and features. The comparables sold in June and October 2017 for prices of \$110,000 and \$132,000 or for \$104.56 and \$119.57 per square foot of above grade living area, including land. The subject's assessment reflects an estimated market value of \$109,291 or \$99.72 per square foot of living area, including land, which falls below the two best comparable sales contained in the record both on a price per square foot and overall value. 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 well supported. Based on this record the Board finds the appellant failed to prove by a preponderance of the evidence that subject was overvalued. Therefore, 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: May 26, 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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