



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

APPELLANT: Rodolfo Calso
DOCKET NO.: 17-02366.001-R-1
PARCEL NO.: 15-06-403-015

The parties of record before the Property Tax Appeal Board are Rodolfo Calso, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$24,247
IMPR.: \$108,179
TOTAL: \$132,426

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 single-family dwelling of wood siding exterior construction with 2,677 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 420 square foot garage. The property has a 9,757 square foot site and is located in Vernon Hills, Vernon 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 .46 of a mile from the subject. The comparable properties and the subject share the same neighborhood code as assigned by the assessor. The comparables consist of two-story dwellings of wood siding exterior construction which were built between 1989 and 1992. The homes range in size from 2,511 to 2,916 square feet of living area. Features of the homes include basements, four of

which have finished areas, central air conditioning and an attached garage ranging in size from 400 to 497 square feet of building area. Four of the comparables each have a fireplace. The comparables sold from February 2016 to May 2017 for prices ranging from \$325,000 to \$405,000 or from \$124.47 to \$147.56 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$127,921 which would reflect a market value of \$383,801 or \$143.37 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,426. The subject's assessment reflects a market value of \$399,475 or \$149.22 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 eight comparable sales reportedly located within 1,000 feet from the subject. The comparable properties and the subject share the same neighborhood code as assigned by the assessor. The comparables consist of two-story dwellings of wood siding exterior construction which were built between 1989 and 1991. The homes range in size from 2,499 to 2,677 square feet of living area. Features of the homes include basements with finished areas, central air conditioning and a garage ranging in size from 400 to 497 square feet of building area. Six of the comparables each have a fireplace. The comparables sold from April 2016 to May 2018 for prices ranging from \$391,000 to \$430,000 or from \$150.35 to \$168.07 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 a total of fourteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #6 and board of review comparable #2 as these dwellings each differ significantly in size when compared to the subject dwelling of 2,677 square feet of living area. The Board also gave reduced weight to board of review comparable #7 as this property sold in May 2018, a date more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date than other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #5 along with board of review comparable sales #1, #3 through #6 and #8 as these eleven

comparables are similar to the subject in location, age, design, exterior construction, dwelling size and/or features which also sold proximate in time to the valuation date of January 1, 2017. These most similar comparables sold from February 2016 to September 2017 for prices ranging from \$325,000 to \$430,000 or from \$124.47 to \$162.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$399,475 or \$149.22 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and justified when giving due consideration to adjustments to the comparables for differences in basement size and/or basement finish when compared to the subject. Based on the foregoing evidence and analysis, the Property Tax Appeal Board finds 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

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

APPELLANT

Rodolfo Calso, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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