



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

APPELLANT: Arthur Matillano
DOCKET NO.: 17-02471.001-R-1
PARCEL NO.: 15-30-402-076

The parties of record before the Property Tax Appeal Board are Arthur Matillano, 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: \$29,395
IMPR.: \$99,217
TOTAL: \$128,612

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 wood siding exterior construction with 1,956 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 504 square foot garage. The property has a 6,608 square foot site and is located in Buffalo Grove, Vernon 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 within .16 of a mile of the subject property. The comparables have sites ranging in size from 5,728 to 6,897 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,736 to 2,128 square feet of living area. The dwellings were constructed in either 1977 or 1978. The comparables each feature an unfinished basement, central air

conditioning and a garage containing 462 or 504 square feet of building area. In addition, two comparables each have one fireplace. The comparables sold from March 2015 to April 2016 for prices of \$335,000 and \$339,900 or from \$157.42 to \$192.97 per square foot of 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 \$128,612. The subject's assessment reflects a market value of \$387,970 or \$198.35 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 located within .693 of a mile of the subject property. The comparables have sites ranging in size from 6,000 to 10,888 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,920 to 2,232 square feet of living area. The dwellings were constructed from 1972 to 1979. Each comparable features a partial or full basement with finished area, central air conditioning and a garage ranging in size from 420 to 649 square feet of building area. In addition, six comparables have one or two fireplaces. The comparables sold from January 2016 to June 2018 for prices ranging from \$388,500 to \$418,000 or from \$174.06 to \$215.46 per square foot of living area, including land. The board of review provided property record cards for the subject and each of its 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 eleven suggested comparables sales for the Board's consideration. The Board finds the appellant's comparables #1 and #2, along with board of review comparables #3 through #6 have sale dates occurring in 2015 and 2018 which are less proximate in time to the assessment date at issue, thus less likely to be indicative of the subject's market value as of January 1, 2017.

The Board finds the best evidence of market value to be the five remaining comparable sales submitted by the parties, although four differ from the subject in that they each have finished basement area which would require a downward adjustment. Each comparable is similar to the subject in dwelling size, design and age. They sold from January 2016 to June 2017 for prices ranging from \$335,000 to \$418,000 or from \$157.42 to \$215.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$387,970 or \$198.35 per square foot of living area, including land, which falls within the range established by the best

comparable sales in this record. After considering adjustments to the comparables 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. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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: June 16, 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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