



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

APPELLANT: Casondra Tamyo  
DOCKET NO.: 17-02970.001-R-1  
PARCEL NO.: 04-16-412-012

The parties of record before the Property Tax Appeal Board are Casondra Tamyo, 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:** \$5,074  
**IMPR.:** \$23,972  
**TOTAL:** \$29,046

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 one-story wood-sided dwelling containing 1,120 square feet of living area that was constructed in 1941. Features of the home include a crawl space foundation and a detached garage with 864 square feet of building area. The dwelling is situated on an 16,200-square foot site and is located in Zion, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales located from 1.04 to 3.28 miles from the subject property. The comparables have lots ranging in size from 7,000 to 17,255 square feet of land area and are improved with one-story dwellings ranging in size from 980 to 1,272 square feet of living area. The homes were built between 1948 and 1963. Two homes have unfinished basements; one home has central air-conditioning; and two dwellings each have a detached garage containing either 280 or 352 square feet of building area. The sales of the comparables

occurred from February 2016 to June 2017 for prices ranging from \$22,500 to \$38,000 or from \$17.69 to \$37.11 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$16,334 to reflect approximate market value of \$49,000 or \$43.76 per square foot of living area, including land, when applying 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 \$29,046. The subject's assessment reflects a market value of \$87,620 or \$78.23 per square foot of living area, land included, when applying 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 and property record cards containing information on the subject as well as four comparable sales located from .062 of a mile to 1.012 miles from the subject property. The parcels are improved with one-story dwellings of wood-siding, aluminum-siding, or brick exteriors that range in size from 1,098 to 1,380 square feet of living area. The dwellings were each constructed on a concrete slab foundation on lots ranging in size from 5,680 to 15,960 square feet of land area. The comparables each feature central air conditioning; two homes each have a fireplace; and three homes each have a garage ranging in size from 432 to 768 square feet of building area. The sales of the comparables occurred from July 2015 to May 2017 for prices ranging from \$91,000 to \$110,000 or from \$75.02 to \$92.51 per square foot of living area, including land. The board of review submission also includes a grid analysis and property record cards containing information on the appellant's comparables.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 and #3 based on these dwellings each having a basement, unlike the subject's concrete slab foundation. The Board gave less weight to appellant's comparables #2, #4, and #5, along with board of review comparable #4 based on these properties lacking a garage, unlike the subject's 864-square foot detached garage. Finally, the Board gave less weight to appellant's comparable #6 due to being more than 3 miles distant from the subject property.

The Board finds the board of review comparables #1, #2, and #3 to be most similar to the subject. Although comparables #2 and #3 did not sell as proximate in time to the subject's assessment date at issue as the rest of the parties' comparables, they were more similar to the subject in terms of physical proximity to the subject, lot size, dwelling size, design, age, and most features. However, these three comparables each have a superior central air-conditioning amenity thus requiring downward adjustments to make these comparables more equivalent to the subject. The three best comparables in this record sold for prices ranging from \$91,000 to \$105,000 or from \$75.02 to \$87.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$87,620 or \$78.23 per square foot of living area, land included, which is within the range established by the best comparable sales in this record on a per square foot basis, and below the range on an overall value basis.

After considering adjustments to the comparables for differences compared to the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its 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: 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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COUNTY

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