



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

APPELLANT: Alfonso Rodriguez Carrera  
DOCKET NO.: 17-02985.001-R-1  
PARCEL NO.: 06-20-224-030

The parties of record before the Property Tax Appeal Board are Alfonso Rodriguez Carrera, 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:** \$7,769  
**IMPR.:** \$27,709  
**TOTAL:** \$35,478

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 split-level<sup>1</sup> vinyl-sided dwelling containing 912 square feet of above-grade living area that was constructed in 1972. Features of the home include a finished lower level area, central air conditioning, and a detached garage with 528 square feet of building area. The dwelling is situated on a 10,202-square foot site and is located in Avon 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 five comparable sales located from .32 of a mile to 1.15 miles from the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The parcels consist of lots ranging in size from 5,000 to 6,098 square feet of

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<sup>1</sup> The appellant's grid describes the subject as being a split-level design; board of review grid describes it as "tri-level" design; and the subject's property record card depicts it as "bi-level" design. These descriptive differences will not effect the Board's analysis or decision in this case.

land area and each is improved with a split-level wood or vinyl-sided dwelling ranging in size from 912 to 936 square feet of above-grade living area. The homes were built from 1970 to 1975. Each home features a finished lower level; two homes have central air-conditioning; one home has a fireplace; and three dwellings each have a detached garage with either 440 or 576 square feet of building area. The sales of the comparables occurred from February 2016 to February 2017 for prices ranging from \$61,000 to \$90,000 or from \$65.17 to \$97.30 per square foot of above-grade living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$24,748 to reflect an approximate market value of \$74,251 or \$81.42 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 \$35,478. The subject's assessment reflects a market value of \$107,023 or \$117.35 per square foot of above-grade 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 along with 4 comparable sales located from .457 of a mile to 1.127 miles from the subject property. The parcels are improved with split-level or tri-level dwellings of wood or vinyl-sided exteriors that range in size from 896 to 966 square feet of above-grade living area. The dwellings were constructed from 1966 to 1975 on lots ranging in size from 5,000 to 9,005 square feet of land area. The comparables each feature a finished lower level; two homes have central air conditioning; and two dwellings each have a garage containing 352 and 440 square feet of building area. The sales of the comparables occurred from October 2016 to July 2017 for prices ranging from \$104,000 to \$119,500 or from \$110.44 to \$131.03 per square foot of living area, including land. The board of review submission also includes a grid analysis and property record cards for the appellant's comparable sales.

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 9 comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #5, along with board of review comparables #2 and #3 due to these properties lacking a garage amenity, unlike the subject's 528-square foot garage. The Board also gave reduced weight to

appellant's comparable #4 as this transaction involved a "Sheriff's deed" which calls into question as to whether or not duress was involved which would not satisfy all elements of an arm's-length transaction.

The Board finds the remaining comparable sales submitted by both parties similar to the subject in terms of location, design, age, dwelling size and most features. Out of these remaining best comparables, the Board finds the board of review's comparable #1 to be most similar to the subject and it also sold in December 2016, which is closest to the subject's January 1, 2017 assessment date relative to other sales in this record. The best comparables in this record sold from October 2016 to February 2017 for prices ranging from \$73,000 to \$119,500 or from \$78.92 to \$131.03 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$107,023 or \$117.35 per square foot of above-grade living area, land included, which falls within the range established by the best comparable sales in this record, and is particularly supported by the most similar comparable in this record.

After considering adjustments to the comparables for differences in some features, 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



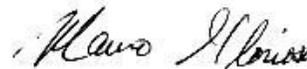
Member

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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