



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

APPELLANT: Richard Sarmento  
DOCKET NO.: 18-00555.001-R-1  
PARCEL NO.: 07-29-305-025

The parties of record before the Property Tax Appeal Board are Richard Sarmento, 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:** \$19,198  
**IMPR.:** \$39,125  
**TOTAL:** \$58,323

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 2018 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 wood siding exterior construction with 896 square feet of above-grade living area. The dwelling was constructed in 1964. Features of the home include a finished lower level, central air conditioning and a 1,040 square foot garage. The property has a 12,600 square foot site and is located in Grayslake, Warren 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 0.84 of a mile from the subject property. The comparables have sites that range in size from 8,370 to 9,840 square feet of land area and are improved with tri-level dwellings of brick or wood siding exterior construction that range in size from 982 to 1,032 square feet of above-grade living area. The

homes were built from 1962 to 1986. Each comparable has a finished lower level<sup>1</sup> and a garage ranging in size from 440 to 528 square feet of building area. One comparable has central air conditioning. The comparables sold from August 2017 to April 2018 for prices ranging from \$156,000 to \$203,000 or from \$158.86 to \$196.71 per square foot of above-grade living area, land included.

The appellant's counsel included comments regarding the subject and comparable #3 along with two Multiple Listing Service (MLS) sheets associated with two sales of comparable #3. The appellant's counsel disclosed that this property sold in August 2017 for \$156,000 and then again in March 2018 for \$228,000 following updates. He asserts that the appellant has made "no improvements in the last 3 years" and that the subject property should be compared to the August 2017 sale of this property. Based on this evidence, the appellant requested the subject's assessment be reduced to \$46,886.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,323. The subject's assessment reflects a market value of \$176,309 or \$196.77 per square foot of above-grade living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review a grid analysis and property record cards on the subject and four comparable sales located within approximately 0.94 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3, however, the two parties submitted different sale dates for this common property. The comparables have sites that range in size from 9,452 to 11,895 square feet of land area and are improved with tri-level dwellings of brick or wood siding exterior construction and range in size from 896 to 1,004 square feet of above-grade living area.<sup>2</sup> The homes were built from 1959 to 1966. Each comparable has a lower level, two with finished area, central air conditioning and a garage ranging in size from 288 to 528 square feet of building area. The comparables sold from March to September 2018 for prices ranging from \$190,000 to \$228,000 or from \$204.74 to \$228.79 per square foot of above-grade living area, land included. Based on this evidence, the board of review requested 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.

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<sup>1</sup> Multiple Listing Service (MLS) sheets submitted by the appellant indicate that the appellant's comparable #3/board of review comparable #4 includes finished area in lower level.

<sup>2</sup> Property record card data for board of review comparable #4 indicates the dwelling to be a split level style with a story height of 1.0. The property photograph and sketch show a main, upper and lower levels consistent with a tri-level dwelling.

The record contains seven comparables for the Board's consideration where one property is common to both parties, however, two different sale dates for this common property have been submitted and the Board will consider both. The Board gave less weight to appellant's comparable #1 which is a newer dwelling when compared to the subject. The Board gave less weight to the board of review comparables #1 and #3 which have unfinished lower levels dissimilar when compared to the subject's finished lower level.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 along with board of review comparables #2 and #4 which are more similar to the subject in terms of location, age, design and features. Each of these best comparables has a smaller site than the subject as well as a significantly smaller garage size compared to the subject's garage. These comparables sold from August 2017 to August 2018 for prices ranging from \$156,000 to \$228,000 or from \$158.86 to \$227.09 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$176,309 or \$196.77 per square foot of above-grade 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, including site and garage sizes, the 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: October 20, 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

Richard Sarmiento, 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