



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

APPELLANT: Robert Cardoso
DOCKET NO.: 18-00665.001-R-1
PARCEL NO.: 06-19-109-022

The parties of record before the Property Tax Appeal Board are Robert Cardoso, 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: \$2,102
IMPR.: \$32,156
TOTAL: \$34,258

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 two-story condo/townhouse of vinyl siding exterior construction with 1,412 square feet of living area.¹ The dwelling was constructed in 2001 and features a concrete slab foundation and a 220 square foot garage. The property is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within the same neighborhood as the subject and within .28 of a mile from the subject. The comparables are described as two-story condo/townhouses of vinyl siding exterior construction with each containing either 1,412 or 1,430 square feet of living area. The dwellings were constructed in 1999 or 2001. Each

¹ The subject property has a house type code of 146 which is a condo/townhouse per the property record card submitted by the board of review.

comparable has a concrete slab foundation, central air conditioning and a 220 square foot garage. One comparable has a fireplace. The comparables sold from January 2016 to July 2017 for prices ranging from \$93,000 to \$120,000 or from \$65.86 to \$84.99 per square foot of living area, including land. The appellant argued comparable #8 was an outlier as it was a recent rehab per the Multiple Listing Service (MLS) sheet associated with the sale. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,258. The subject's assessment reflects a market value of \$103,561 or \$73.34 per square foot of 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 the subject's assessment, the board of review submitted a grid analysis and property record cards on the subject and four comparable sales located within the same neighborhood as the subject and within .285 of a mile of the subject. Board of review comparables #1 and #5 are the same property. Board of review comparables #1 and #2 are the same properties as appellant's comparables #7 and #8. The comparables are described as two-story condo/townhouses of vinyl siding exterior construction containing either 1,412 or 1,420 square feet of living area. The dwellings were constructed in 1999 or 2001. Each comparable has a concrete slab foundation, central air conditioning and a 220 square foot garage. One comparable has a fireplace. The comparables sold from May 2017 to June 2018 for prices ranging from \$101,000 to \$121,000 or from \$71.53 to \$85.21 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 Board finds the parties submitted ten comparable sales to support their respective positions, with two comparables common to both parties. The Board gave less to the appellant's comparables #1 through #6 as they sold from January to December 2016 which is less proximate in time to the January 1, 2018 assessment date and less likely to be reflective of market value.

The Board finds the best evidence of the subject's market value to be the board of review comparables which includes the parties' two common comparables. These comparables are similar to the subject in location, dwelling size, design, age and features. They sold from May 2017 to June 2018 for prices ranging from \$101,000 to \$121,000 or from \$71.53 to \$85.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$103,561 or \$73.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the Board finds

the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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

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