



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

APPELLANT: Victoriano & Elizabeth Cristobal  
DOCKET NO.: 18-02308.001-R-1  
PARCEL NO.: 04-28-218-018

The parties of record before the Property Tax Appeal Board are Victoriano & Elizabeth Cristobal, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$4,104  
**IMPR.:** \$13,919  
**TOTAL:** \$18,023

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1.5-story dwelling of wood siding exterior construction with 811 square feet of living area. The dwelling was constructed in 1906. Features of the home include an unfinished basement and a 396 square foot garage. The property has a 7,661 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within .93 of a mile from the subject property. The comparables have sites that range in size from 7,144 to 10,200 square feet of land area. The comparables consist of 1.5-story dwellings of wood siding exterior construction ranging in size from 752 to 1,008 square feet of living area. The dwellings were built from 1906 to 1911. Each comparable features an unfinished basement and a garage ranging in size from 280 to 576 square feet of building area. The comparables sold from February 2015

to October 2017 for prices ranging from \$25,000 to \$53,900 or from \$33.22 to \$53.47 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$10,976 reflecting a market value of approximately \$32,931 or \$40.61 per square foot of living area, land included, when using 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 \$18,023. The subject's assessment reflects a market value of \$54,483 or \$67.18 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 response to the appeal, the board of review noted that the appellants' comparable sale #1 was a foreclosure that sold at auction; comparable sale #4 sold in 2015 and was sold "as is" as an REO; and comparable #3 sold "as is" in need of repairs. The board of review provided Multiple Listing Service sheets associated with the sales of the appellants' comparables #1, #3 and #4.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .844 of a mile from the subject property. The comparables have sites ranging in size from 6,580 to 8,700 square feet of land area. The comparables consist of 1.5-story dwellings of aluminum siding, stucco or wood siding exterior construction ranging in size from 794 to 870 square feet of living area. The dwellings were built in 1906 or 1908. Two comparables feature an unfinished basement, one comparable has central air conditioning and two comparables each have a garage containing 440 or 576 square feet of building area. The comparables sold from December 2016 to July 2018 for prices ranging from \$65,000 to \$95,000 or from \$75.23 to \$119.65 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable #3 due to its dwelling size being 24% larger than the subject. The Board gave reduced weight to the appellants' comparable #4 and board of review comparable #1 due to their sales occurring in 2015 and 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 and #2, along with board of review comparable sales #2 and #3. These comparables are relatively similar to the subject in location, dwelling size, design, age and features, though board of review comparable #2 does not have a garage which would require an upward adjustment to make it

equivalent to the subject. The comparables sold from February 2017 to July 2018 for prices ranging from \$25,000 to \$95,000 or from \$33.24 to \$119.65 per square foot of living area, land included. The subject's assessment reflects a market value of \$54,483 or \$67.18 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence, the Board finds 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: December 15, 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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APPELLANT

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COUNTY

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