



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

APPELLANT: Griselda Viniegra
DOCKET NO.: 19-04248.001-R-1
PARCEL NO.: 15-32-311-045

The parties of record before the Property Tax Appeal Board are Griselda Viniegra, 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: \$29,064
IMPR.: \$50,928
TOTAL: \$79,992

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 2019 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 is improved with a two-story frame townhome built in 1995. The dwelling contains 1,552 square feet of living area. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 395-square foot garage. The dwelling is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located the same neighborhood code as the subject. The comparables consist of two-story frame townhomes that were built in 1995 and contain 1,552 or 1,808 square feet of living area. The comparables each have a concrete slab foundation, central air conditioning, and garage containing 395 or 440 square feet of building area. Two comparables each have one fireplace. The comparables sold from May 2017 to March 2019 for prices ranging from \$259,000 to \$269,900 or from \$146.57 to \$166.88 per square foot

of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$225,040 or \$145.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,992. The subject's assessment reflects a market value of approximately \$243,210 or \$156.71 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located the same neighborhood code as the subject, with board of review comparable #3 being the same property as appellant's comparable #1. The comparables consist of two-story frame townhomes that were built in 1995 and contain 1,268 or 1,552 square feet of living area. The comparables each have a concrete slab foundation, central air conditioning, and a garage containing 396 or 460 square feet of building area. Two comparables each have one fireplace. The comparables sold from June 2017 to October 2019 for prices ranging from \$195,000 to \$259,000 or from \$153.79 to \$166.88 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 five comparable sales to support their respective positions before the Property Tax Appeal Board as one comparable was common to both parties. The Board gave less weight to appellant's comparable sales #1 and #2, which includes the parties' common comparable, as their 2017 sales are dated in relation to the January 1, 2019 assessment date at issue.

The Board finds that appellant's comparable sale #3 and board of review comparable sales #1 and #2 are the best comparables submitted for the Board's consideration as they are similar to the subject in location, age, size, design, and features, with board of review comparable sale #1 being nearly identical to the subject. These comparables sold from October 2018 to October 2019 for prices ranging from \$195,000 to \$269,900 or from \$149.28 to \$154.64 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$243,210 or \$156.71 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record on an overall basis. After making adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's assessment is 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: December 21, 2021



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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