



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

APPELLANT: Marvin Sabido
DOCKET NO.: 19-04695.001-R-1
PARCEL NO.: 16-26-403-011

The parties of record before the Property Tax Appeal Board are Marvin Sabido, 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 ***a reduction*** 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: \$64,018
IMPR.: \$11,736
TOTAL: \$75,754

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 consists of a one-story dwelling of stucco exterior construction with 1,098 square feet of living area. The dwelling was constructed in 1926. Features of the home include a full unfinished basement and a fireplace. The property is located in Highland Park, Moraine 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 from .12 to .55 of a mile from the subject property. The parcels consist of either 5,200 or 10,000 square foot lots that are improved with one-story dwellings of stucco or brick exterior construction. The homes range in size from 1,026 to 1,184 square feet of living area and were constructed from 1922 to 1954. The comparables have full basements, one of which has finished area. Two comparables have central air conditioning; one comparable has a fireplace; and one comparable has a 400 square foot

garage. The comparables sold from April 2018 to August 2019 for prices ranging from \$175,000 to \$302,500 or from \$170.57 to \$255.49 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$75,754 which would reflect a market value of \$227,285 or \$207.00 per square foot of living area, including land, when applying 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 \$104,457. The subject's assessment reflects a market value of \$317,595 or \$289.25 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 the subject's assessment, the board of review submitted information on three comparable sales, where board of review comparable #3 is the same property as appellant's comparable #3. The properties are located within .55 of a mile from the subject. The parcels range in size from 5,200 to 10,000 square feet of land area and are improved with one-story dwellings of stucco or brick exterior construction ranging in size from 1,172 to 1,425 square feet of living area. The dwellings were built from 1928 to 1954 with the oldest dwelling having an effective age of 1952. The comparables have full basements, two of which have finished area. Each comparable has central air conditioning and a garage of either 360 or 400 square feet of building area. Two comparables each have a fireplace. The properties sold from May 2018 to August 2019 for prices of either \$302,500 or \$375,000 or from \$255.49 to \$319.97 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3/board of review comparable #3 and board of review comparable #1 due to their newer dates of construction or newer effective ages in the 1950s as compared to the subject that was built in 1926 and lacks a newer effective age.

On this record, the Board finds the best evidence of market value to be appellant's comparable sale #1 along with board of review comparable sale #2 which were each built in 1922 and 1927, respectively. These properties are similar to the subject in location, design and some features. These most similar comparables sold in February and March 2019 for prices of \$175,000 and \$375,000 or for \$170.57 and \$263.16 per square foot of living area, including land. The subject's

assessment reflects a market value of \$317,595 or \$289.25 per square foot of living area, including land, which is bracketed by the best comparable sales in this record in terms of overall value and above the best sales on a per-square-foot basis. After considering appropriate adjustments to the two best comparables for differences in dwelling size, air conditioning or finished basement features which are not amenities of the subject, the Board finds appellant's comparable #1 presents the best indication of the subject's estimated market value and a reduction in the subject's assessment commensurate with the appellant's request 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:

February 15, 2022



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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