



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

APPELLANT: Edwin Santos
DOCKET NO.: 19-05069.001-R-1
PARCEL NO.: 11-02-401-099

The parties of record before the Property Tax Appeal Board are Edwin Santos, 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: \$58,637
IMPR.: \$217,952
TOTAL: \$276,589

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 two-story dwelling of brick exterior construction with 4,107 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 648 square feet of building area. The property has a site with approximately 21,400 square feet of land area and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparables improved with two-story dwellings of frame and brick construction ranging in size from 3,310 to 4,476 square feet of living area.¹ The homes were built from 1995 to 2004. Each comparable has an unfinished basement with three being described as “walk out.” Each comparable has central air conditioning, one or three

¹ Appellant’s comparable #5 and comparable #6 are duplicates.

fireplaces, and one or two attached garages ranging in size from 754 to 886 square feet of building area. One comparable has the same assessment neighborhood code as the subject property. The comparables are located from .04 to .52 miles from the subject property with sites ranging in size from 22,084 to 32,082 square feet of land area. The comparables sold from May 2017 to July 2019 for prices ranging from \$620,000 to \$907,000 or from \$161.67 to \$222.05 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$255,977.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$276,589. The subject's assessment reflects a market value of \$840,952 or \$204.76 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 seven comparable sales improved with two-story dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 3,023 to 4,710 square feet of living area.² The homes were built from 1995 to 2005. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 640 to 1,313 square feet of building area. Comparable #4 has an inground swimming pool. Two comparables have the same assessment neighborhood code as the subject property. The comparables are located from approximately .08 to .80 miles from the subject property. The comparables have sites ranging in size from approximately 16,370 to 40,180 square feet of land area. The sales occurred from July 2017 to December 2019 for prices ranging from \$650,000 to \$1,100,000 or from \$194.43 to \$233.55 per square foot of living area, including land.

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 record contains twelve sales presented by the parties to support their respective positions. The Board gives less weight to appellant's comparable #1 and board of review comparable #6 as each of these properties sold in 2017, not as proximate in time to the assessment date at issue as the remaining sales in the record. The Board gives less weight to appellant's comparable #5 as well as board of review comparables #3 and #4 due to differences from the subject in dwelling size. Furthermore, less weight is given to board of review comparable #4 due to the property's inground swimming pool, a feature the subject does not have. The Board further finds that appellant's comparable #1 and board of review comparable #8 appear to be outliers with unit prices of \$161.67 and \$233.55 per square foot of living area, including land, respectively, when

² For clarification the second set of board of review comparables #1, #2 and #3 have been renumbered as comparables #6, #7 and #8. Board of review comparables #5 and #7 are duplicates.

compared to the remaining comparables. The Board gives most weight to appellant's comparables #3 and #4 as well as the board of review comparables #1, #2 and #5, which are most similar to the subject in size as well as being relatively similar to the subject in features. These comparables range in size from 3,857 to 4,476 square feet of living area and sold from August 2018 to December 2019 for prices ranging from \$749,900 to \$907,000 or from \$194.43 to \$204.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$840,952 or \$204.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: March 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Edwin Santos, 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