



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

APPELLANT: Perla De Los Santos
DOCKET NO.: 19-05649.001-R-1
PARCEL NO.: 02-27-405-043

The parties of record before the Property Tax Appeal Board are Perla De Los 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: \$17,030
IMPR.: \$94,157
TOTAL: \$111,187

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 with wood siding exterior construction containing 2,507 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partially finished full basement, central air conditioning, a fireplace and an attached 713 square foot garage. The property has a 12,000 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales that are located from .07 to .50 of a mile from the subject and within the same neighborhood code as the subject. The comparables have sites ranging in size from 12,000 to 18,130 square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing from 2,578 to 3,020 square feet of living area. The homes were built from 2005 to 2013. The comparables have full

basements, one of which has finished area, and two have a walkout. The comparables have central air conditioning and an attached 400 or 660 square foot garage. Five comparables each have a fireplace. The comparables sold from May 2018 to August 2019 for prices ranging from \$280,000 to \$396,000 or from \$100.13 to \$131.39 per square foot of living area, including land. The appellant's sales grid disclosed that the subject was purchased in April 2017 for \$330,000 or \$131.63 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$95,256, which reflects a market value of \$289,620 or \$115.52 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,187. The subject's assessment reflects a market value of \$338,057 or \$134.85 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 five comparable sales that are located from .03 of a mile to 4.27 miles from the subject. Four of the comparables are located within the same neighborhood code as the subject. The board of review's comparable #4 is the same property as the appellant's comparable #6. The comparables have sites ranging in size from 12,110 to 15,480 square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing from 2,467 to 3,237 square feet of living area. The homes were built from 2005 to 2007. The comparables have full basements, three of which have finished area, and one has a walkout. The comparables have central air conditioning and an attached garage ranging in size from 483 to 792 square feet of building area. Three comparables each have a fireplace. The comparables sold from June 2017 to June 2019 for prices ranging from \$335,000 to \$420,000 or from \$129.75 to \$141.60 per square foot of living area, including land. The board of review's submission also disclosed that the subject was purchased in April 2017 for \$330,000 or \$131.63 per square foot of living area, including land, and that 2019 was the first year of the General Assessment Cycle for the subject property.

Based on this 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 ten comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the appellant's comparables #1

thru #5, due to their lack of finished basement area, unlike the subject. The Board also gives less weight to the board of review's comparables #1, #3 and #5, due to their location over 4 miles from the subject and outside of the subject's neighborhood code or their sale dates occurring greater than 14 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables, which includes the parties' common comparable, are similar to the subject in location, style, age, size and features. These comparables also sold proximate in time to the January 1, 2019 assessment date at issue. The best comparables sold in June 2018 for prices of \$355,000 and \$396,000 or \$141.60 and \$131.39 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$338,057 or \$134.85 per square foot of living area, including land, which falls below the market values of the best comparable sales in the record on a total market value basis but between the market values on a per square foot basis. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. As a final point, the Board gives less weight to the subject's April 2017 sale due to its occurrence greater than 20 months prior to the January 1, 2019 assessment date at issue. Based on this evidence the Board finds 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:

April 19, 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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APPELLANT

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COUNTY

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