



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

APPELLANT: Dalila Mondragon
DOCKET NO.: 20-00048.001-R-1
PARCEL NO.: 04-20-101-108

The parties of record before the Property Tax Appeal Board are Dalila Mondragon, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **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: \$5,829
IMPR.: \$57,421
TOTAL: \$63,250

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 2020 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 2-story dwelling of vinyl siding exterior construction with 1,976 square feet of living area that was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 10,060 square foot site and is located in Zion, Zion 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 0.18 to 0.67 of a mile from the subject property. The comparables have sites that range in size from 8,520 to 11,310 square feet of land area and are improved with 2-story dwellings of vinyl siding exterior construction with either 2,160 or 2,264 square feet of living area. The dwellings were built in 2004 or 2007. Each comparable has an unfinished basement, central air conditioning and a 400

square foot garage. One comparable has a fireplace. The properties sold in September 2019 or June 2020 for prices ranging from \$184,000 to \$207,000 or from \$81.27 to \$95.83 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$57,327 which reflects a market value of \$171,998 or \$87.04 per square foot of living area, land included, 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 \$66,410. The subject's assessment reflects a market value of \$199,489 or \$100.96 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 from 0.48 to 0.74 of a mile from the subject property. The comparables have sites that range in size from 48,240 to 82,390 square feet of land area and are improved with either a 1.5-story, 1.75-story or 2-story dwellings of wood, aluminum or vinyl siding exterior construction that range in size from 700 to 1,566 square feet of living area. The homes were built from 1912 to 2001. Two comparables have an unfinished basement and one comparable has a concrete slab foundation. Each of the comparables have a garage ranging in size from 440 to 720 square feet of building area. Two of the comparables each have central air conditioning and one fireplace. The properties sold from April 2017 to August 2018 for prices ranging from \$82,500 to \$174,000 or from \$111.11 to \$128.21 per square foot of living area, land included.

The board of review's grid analysis included handwritten comments noting that its comparables were located in the same assessment neighborhood as the subject property. The board of review also submitted a copy of the appellant's grid analysis which included handwritten comments describing the appellant's comparables as "located in a different neighborhood" than the subject property. Based on this evidence, the board of review requested the subject'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 six comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables which sold in either 2017 or 2018, less proximate in time to the January 1, 2020 assessment date than other properties in the record. Furthermore, while the board of review's comparables are located in the same assessment neighborhood code as the subject, these properties are also more distant from the subject than the appellant's

comparable sales and differ from the subject in age, design, dwelling size, site size and other features.

The Board finds the best evidence of market value to be the appellant's comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold in September 2019 or June 2020 for prices ranging from \$184,000 to \$207,000 or from \$81.27 to \$95.83 per square foot of living area, land included. The subject's assessment reflects a market value of \$199,489 or \$100.96 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall basis and above the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a 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: September 20, 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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