



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

APPELLANT: Omar Flores  
DOCKET NO.: 20-00217.001-R-1  
PARCEL NO.: 04-31-120-005

The parties of record before the Property Tax Appeal Board are Omar Flores, the appellant; 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:** \$8,756  
**IMPR.:** \$42,072  
**TOTAL:** \$50,828

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 one-story dwelling of brick exterior construction with 1,452 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement, central air conditioning, a fireplace and a 575 square foot garage. The property has an approximately 16,270 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties, four of which had recent sales. The appellant's comparable #2, lacked any recent sale information and shall not be further discussed or analyzed. The remaining four comparable sales are located from 0.91 of a mile to 2.55 miles from the subject property. The comparables have sites that range in size from 7,890 to 115,210 square feet of land area and are improved with one-story dwellings of wood or aluminum siding exterior construction that range in size from 1,087 to 2,566 square feet of living

area. The dwellings were built from 1950 to 1977. Each comparable has a basement and a garage ranging in size from 440 to 880 square feet of building area. Three comparables have central air conditioning and three comparables each have one fireplace. The properties sold from October 2018 to May 2020 for prices ranging from \$62,200 to \$169,900 or from \$35.85 to \$137.91 per square foot of living area, land included.

The appellant submitted written comments and interior and exterior of photographs of the subject and three comparables. The appellant argued the subject's kitchen and bathroom features are original to the subject with interior photographs provided in support of this claim. Photographs of the subject's windows and basement along with handwritten comments purport to document condensation and/or water issues present in the subject improvements. The appellant submitted information, from an online real estate website, on four additional properties not included in the appellant's grid analysis, asserting these properties had "sold but not in system." In addition, the appellant submitted comments contending the subject property lacked a gas line and city water and sewer services. The appellant submitted copies of utility bills, a sewer service agreement and addressed the cost benefits of a gas line relative to electrical service at the subject property. Based on this evidence, the appellant requested the subject's assessment be reduced to \$36,075 which reflects a market value of \$108,236 or \$74.54 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 \$50,828. The subject's assessment reflects a market value of \$152,682 or \$105.15 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 five comparable sales located from 0.51 of a mile to 1.40 miles from the subject property. The comparables have sites that range in size from 16,440 to 51,840 square feet of land area and are improved with three, one-story ranches, a one-story bi-level or a one-story conventional style dwellings of wood siding exterior construction that range in size from 1,256 to 1,550 square feet of living area. The homes were built from 1972 to 1984. Two comparables each have a basement, one comparable has a crawl space foundation and two comparables each have lower levels with finished area. One comparable has central air conditioning, four properties have either one or two fireplaces and each comparable has a detached garage ranging in size from 504 to 768 square feet of building area. Comparables #2 and #5 also have an attached garage with 336 or 588 square feet of building area. The properties sold from July 2019 to July 2020 for prices ranging from \$140,000 to \$260,000 or from \$111.02 to \$204.62 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued each of the board of review comparables, listing elements that were dissimilar with the subject for each of the properties. The appellant also submitted photographs of each board of review comparable property in support of these claims. Photographs of the board of review's comparables, provided by the appellant, show comparables #4 and #5 as being split-level in design and comparable #1 as having superior overall condition when compared to photographs of the subject property.

**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 nine comparable sales for the Board's consideration, as one property lacked recent sale information. The Board gives less weight to the appellant's comparables #1 and #5 which differ from the subject in site size, age and/or dwelling size. The Board gives less weight to each of the board of review comparables which differ from the subject in design, foundation type and other features as described by the appellant and not refuted by the board of review, which the subject property lacks.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #4 which are more similar to the subject in age, design, dwelling size and other features. These two best comparables sold in October 2018 and March 2020 for prices of \$151,400 and \$169,900 or for \$135.18 and \$137.91 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$152,682 or \$105.15 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall value basis and below the two best comparables 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 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:

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

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

APPELLANT

Omar Flores  
12720 W. Chaney St.  
Beach Park, IL 60087

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085