



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

APPELLANT: Gerardo Flores  
DOCKET NO.: 20-00701.001-R-1  
PARCEL NO.: 04-28-125-006

The parties of record before the Property Tax Appeal Board are Gerardo 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 **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:** \$4,796  
**IMPR.:** \$36,000  
**TOTAL:** \$40,796

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 split-level dwelling of vinyl siding exterior construction with 1,207 square feet of above grade living area. The dwelling was constructed in 2005. Features of the home include a finished lower level, central air conditioning and a 533 square foot garage. The property has an approximately 7,060 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on eight comparables located within .81 miles from the subject. For ease of reading, the Board has renumbered the second set of comparables as #5, #6, #7 and #8. However, the Board finds only comparables #4, #5 and #7 address the appellant's overvaluation argument as the remaining comparables have no reported sales information. These

---

<sup>1</sup> The appellant appears to have erroneously reported the subject's market value as reflected by the assessment rather than the assessed value in the appeal petition in section 2c.

three comparables have sites ranging in size from 7,170 to 10,650 square feet of land area and are improved with split-level dwellings of vinyl siding exterior construction that were built from 2005 to 2007. The dwellings range in size from 1,126 to 1,244 square feet of above grade living area. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 440 to 621 square feet of building area. The comparables sold from May 2018 to February 2020 for prices ranging from \$75,000 to \$139,000 or from \$60.29 to \$115.45 per square foot of above grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,732. The subject's assessment reflects a market value of \$143,382 or \$118.79 per square foot of above grade 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 provided a grid analysis for parcel number 01-13-202-021-0000 which was not the subject property. Nevertheless, the four gridded comparables presented by the board of review are described as two-story townhouses that sold from February 2019 to March 2020 for prices ranging from \$191,000 to \$228,000 or from \$108.83 to \$129.91 per square foot of above grade living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #7 which sold in May 2018 which is less proximate in time the January 1, 2020 assessment date and less likely to be reflective of market value. The Board gives little weight to the board of review comparables which are dissimilar two-story townhouses unlike the subject's split-level style dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #4 and #7 which are more similar to the subject in location, age, dwelling size and features. The two comparables sold in April 2019 and February 2020 for prices of \$88,000 and \$139,000 or \$78.15 and \$115.45 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$143,382 or \$118.79 per square foot of above grade living area, including land, which is above the prices of two best comparable sales in the record both on overall market value and price per square foot. Based on this evidence and after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and 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

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

APPELLANT

Gerardo Flores  
3215 Gallilee Ave  
Zion, IL 60099

COUNTY

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