



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

APPELLANT: Fernando Garcia & Carmen Mendoza de Garcia
DOCKET NO.: 20-00810.001-R-1
PARCEL NO.: 12-17-212-066

The parties of record before the Property Tax Appeal Board are Fernando Garcia & Carmen Mendoza de Garcia, the appellants, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. in Chicago; 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: \$90,142
IMPR.: \$84,631
TOTAL: \$174,773

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part one and part two-story¹ dwelling of wood siding exterior construction with 3,465 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include a partial basement with finished area, central air conditioning, three fireplaces, and a two-car garage containing 660 square feet of building area. The property has a 23,785 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Gregory Nold, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$525,000 as of January 1, 2020.

¹ The parties differ as to the subject's design. The Board finds the sketch contained in the property record card, showing second story living area, to be the best evidence of the subject's design in the record.

The report has a stated purpose of providing an opinion of market value to establish an equitable ad valorem tax assessment, and further states that “Use of this report is restricted [to] the Lake County taxing authorities.”

Nold described the dwelling as suffering from “considerable functional obsolescence” due to a sloped site that is heavily wooded and a “poorly-placed building improvement” reducing the usable size of its rear yard. Nold stated that “all exterior wood construction is heavily decayed and replacement is required for the entire roof, deck, [and] all windows.” Several photographs were included in the appraisal that appear to depict exterior deferred maintenance and functional obsolescence. Nold indicated the home had an effective age of 45 years.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using six comparable sales located within .43 of a mile of the subject. The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,458 to 4,546 square feet of living area. The dwellings are 32 to 37 years old. Each comparable has central air conditioning, one to three fireplaces, and a two-car garage. Each dwelling has a basement with five having finished area. The parcels range in size from 15,687 to 30,209 square feet of land area. The sales occurred from April 2019 to April 2020 for prices ranging from \$400,000 to \$682,500 or from \$129.20 to \$205.04 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for parcel size, construction quality, condition, bathroom count, dwelling size, basement finish, fireplaces, kitchen and bath finishes, and porches/decks to arrive at adjusted prices ranging from \$508,500 to \$610,600. Based on this data, the appraiser arrived at a market value of \$525,000 or \$151.52 per square foot of living area, including land, as of January 1, 2020. The appellant requested the subject’s assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,977. The subject's assessment reflects a market value of \$693,833 or \$200.24 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 in the same neighborhood code as the subject property and within .51 of a mile of the subject. The comparables are improved with one or two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,369 to 3,746 square feet of living area. The dwellings were built from 1980 to 1986. Each dwelling has central air conditioning, one to three fireplaces, a basement with finished area, and a garage ranging in size from 484 to 726 square feet of building area. The parcels range in size from 15,990 to 25,150 square feet of land area. The comparables sold from April 2019 to October 2020 for prices ranging from \$699,000 to \$775,000 or from \$193.54 to \$223.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

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

The parties submitted an appraisal and five comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$525,000 or \$151.52 per square foot of living area, including land, as of January 1, 2020. The appraisal was completed using similar comparable properties when compared to the subject and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value of \$693,833 or \$200.24 per square foot of living area, including land, which is above the appraised value. The board of review's unadjusted comparable sales, two of which are a dissimilar one-story design, do not overcome the weight given to the appellants' appraisal. Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellants' request is justified. Since market value has been established the 2020 three-year average median level of assessments for Lake County of 33.29% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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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