



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

APPELLANT: Amelia Cerda
DOCKET NO.: 20-01209.001-R-1
PARCEL NO.: 10-34-302-013

The parties of record before the Property Tax Appeal Board are Amelia Cerda, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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 **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: \$32,754
IMPR.: \$111,058
TOTAL: \$143,812

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 is improved with a two-story dwelling of brick exterior construction with 3,082 square feet of living area. The dwelling was built in 1995. Features of the home include an unfinished full basement, central air conditioning, three fireplaces and an attached garage with 686 square feet of building area. The property has a 42,310 square foot site and is located in Hawthorn Woods, Fremont 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 improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,794 to 3,400 square feet of living area. The homes were built from 1990 to 1995. Each property has a full basement with one being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 720 to 789 square feet of building area. The comparables have sites ranging

in size from 40,000 to 43,480 square feet of land area and are located from approximately .09 to .44 of one mile from the subject property. The comparables sold from April 2019 to July 2020 for prices ranging from \$330,000 to \$440,000 or from \$97.06 to \$150.68 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$138,271.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,812. The subject's assessment reflects a market value of \$431,998 or \$140.17 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 improved with two-story dwellings of wood siding, vinyl siding or brick and wood siding exterior construction ranging in size from 2,953 to 3,459 square feet of living area. The homes were built from 1989 to 1999. Each comparable has a partial or full basement with three having finished area, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 726 to 2,397 square feet of building area. Comparable #1 also has an in-ground swimming pool. The comparables have sites ranging in size from 40,000 to 76,440 square feet of land area and are located from .09 to .55 of one mile from the subject property. The sales occurred from May 2019 to July 2020 for prices ranging from \$445,000 to \$525,600 or from \$143.10 to \$163.71 per square foot of living area, including land.

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 comparable sales in this record do not support a reduction in the subject's assessment.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as well as board of review comparables #3 and 5 as these comparables are most similar to the subject in land area and most features. The Board finds, however, each of these four comparables would require an upward adjustment for having fewer fireplaces than the subject dwelling and comparable #3 would require a downward adjustment due to its finished basement area, which is unlike the subject's unfinished basement. These comparables sold for prices ranging from \$421,000 to \$495,000 or from \$141.89 to \$150.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$431,998 or \$140.17 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a per square foot of living area basis. Little weight is given appellant's comparable #2 as the price of this property is an outlier in relation to the other comparable sales in this record. Less weight is given board of review comparable #2 due to the fact this property has an in-ground swimming pool as well as finished basement area, features the subject does not have. The Board gives less weight to board of review comparable #2 as this property has a site that is approximately 81% larger than the

subject site. The Board gives less weight to the board of review comparable #3 as this property has a garage that is approximately 350% larger than the subject's garage. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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

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COUNTY

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