



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

APPELLANT: Rigoverto Caballero
DOCKET NO.: 20-01227.001-R-1
PARCEL NO.: 10-25-109-013

The parties of record before the Property Tax Appeal Board are Rigoverto Caballero, 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 **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: \$11,608
IMPR.: \$50,649
TOTAL: \$62,257

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 1-story dwelling of vinyl siding exterior construction with 1,120 square feet of living area. The dwelling was constructed in 1975. Features of the home include a full basement with finished area, central air conditioning, and a 440 square foot garage. The property has an approximately 6,620 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales, together with photographs of the comparables and a map depicting the locations of the comparables in relation to the subject. The comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 6,750 to 8,220 square feet of land area and are improved with 1-story homes of brick, vinyl siding, or wood siding exterior construction ranging in size from 1,075 to

1,344 square feet of living area. The dwellings were built from 1956 to 1975. Each home has a full or partial basement, three of which have finished area, central air conditioning, and a garage ranging in size from 299 to 572 square feet of living area. One home has a fireplace. The comparables sold from February 2019 to July 2020 for prices ranging from \$190,000 to \$200,000 or from \$145.09 to \$185.12 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$62,257 which would reflect a market value of \$186,790 or \$166.78 per square foot of living area, including land, 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 \$72,098. The subject's assessment reflects a market value of \$216,576 or \$193.37 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 within the same assessment neighborhood code as the subject property. The parcels range in size from 7,430 to 8,450 square feet of land area and are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 936 to 1,066 square feet of living area. The dwellings were built from 1954 to 1957. Four homes each have a full basement, two of which have finished area, and one home has a concrete slab foundation. Four homes each have central air conditioning. Each comparable has a garage ranging in size from 280 to 484 square feet of building area. The comparables sold from May to October 2020 for prices ranging from \$220,000 to \$225,000 or from \$211.07 to \$235.04 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be sustained.

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 a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables, due to significant differences from the subject in dwelling size, age, and/or foundation type.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, which are similar to the subject in dwelling size, site size, age, location, and most features. These most similar comparables sold in May and June 2020 for prices of \$200,000 and \$190,000 or \$177.78 and \$163.79 per square foot of living area, including land. The subject's assessment

reflects a market value of \$216,576 or \$193.37 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best 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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APPELLANT

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COUNTY

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