



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

APPELLANT: Sylvia Alvarez & Protacio Marquez
DOCKET NO.: 20-02493.001-R-1
PARCEL NO.: 10-24-204-006

The parties of record before the Property Tax Appeal Board are Sylvia Alvarez & Protacio Marquez, the appellants, by attorney Joan Vasquez of Property Tax Appeals, LLC in Palatine; 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: \$21,307
IMPR.: \$64,464
TOTAL: \$85,771

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 split-level dwelling of wood siding exterior construction with 1,704 square feet of above ground living area. The dwelling was constructed in 1961. Features of the home include a finished lower, central air conditioning, a fireplace and a 368 square foot garage.¹ The property has an 11,800 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within .82 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,240 to 13,960 square feet of land area. The comparables are improved with split-level dwellings of vinyl siding, or brick and vinyl siding

¹ The subject's garage size is found in subject's property record card presented by the board of review.

exterior construction ranging in size from 998 to 1,698 square feet of above ground living area. The dwellings were built from 1959 to 1968. The appellants reported that each comparable has a finished lower level, central air conditioning and either a one-car or a two-car garage. Comparable #2 has one fireplace. The comparables sold from February 2019 to July 2020 for prices ranging from \$162,000 to \$220,000 or from \$111.90 to \$214.43 per square foot of above ground living area, including land. The appellants also provided the Multiple Listing Service listing sheet for each comparable sale. Based on this evidence, the appellants requested the subject's assessment be reduced to \$72,660, which would reflect a market value of \$218,002 or \$127.94 per square foot of above ground living area, including land, when using 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 \$85,771. The subject's assessment reflects a market value of \$257,648 or \$151.20 per square foot of above ground 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 four comparable sales located from .11 of a mile to 1.45 miles from the subject property, three of which have the same assessment neighborhood code as the subject. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 9,790 to 11,390 square feet of land area. The comparables are improved with a split-level dwellings of wood siding, vinyl siding, or brick and wood siding exterior construction ranging in size from 1,074 to 1,728 square feet of above ground living area. The dwellings were built in 1962 or 1968. The comparables each have a finished lower level, central air conditioning and either a one-car or a two-car garage, where comparable #4 has a garage size of 484 square feet of building area. Comparable #2 has a fireplace. The comparables sold from February 2019 to January 2020 for prices ranging from \$190,000 to \$267,500 or from \$154.80 to \$190.97 per square foot of above ground 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellants' comparables, as well as board of review comparables #3 and #4 due to differences from the subject in dwelling size and/or location.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which are overall most similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in April 2019 and January 2020 for prices of \$262,000 and \$267,500 or \$154.80 and \$166.35 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$257,648 or \$151.20 per square foot of above ground living area, including land, which is below the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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: October 18, 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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