



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

APPELLANT: Miguel Aguilar  
DOCKET NO.: 20-02844.001-R-1  
PARCEL NO.: 06-28-101-001

The parties of record before the Property Tax Appeal Board are Miguel Aguilar, the appellant, 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:** \$5,891  
**IMPR.:** \$51,230  
**TOTAL:** \$57,121

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 raised ranch-style dwelling with vinyl siding exterior construction containing 1,080 square feet of above grade living area.<sup>1</sup> The dwelling was built in 1999 and features a finished lower level, central air conditioning, and a detached garage containing 576 square feet of building area. The property has a site of approximately 4,460 square feet and is located in Round Lake, Avon 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 located within 989 feet from the subject, one of which is located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 5,053 to 6,530 square feet of land

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<sup>1</sup> The appellant reported that the subject contains 2,088 square feet of living area, however, that calculation includes 1,008 square feet of below grade living area.

area and are improved with raised ranch or split-level dwellings of vinyl siding, brick, or frame exterior construction that range in size from 1,014 to 1,728 square feet of above grade living area.<sup>2</sup> The dwellings were built from 1947 to 2002. The comparables each feature a finished lower level; three comparables have central air conditioning; one dwelling has a fireplace; two comparables each have a 2-car garage; and two comparables each have a 2-car parking space. The comparables sold from January to August 2020 for prices ranging from \$120,000 to \$155,000 or from \$75.30 to \$144.48 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$46,662 which would reflect a market value of \$140,000 or \$129.63 per square foot of living area, land included, at 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 \$57,121. The subject's assessment reflects a market value of \$171,586 or \$158.88 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 three comparable sales, two of which are located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 4,790 to 5,230 square feet of land area and are improved with raised ranch or tri-level dwellings of vinyl siding exterior construction that range in size from 1,031 to 1,080 square feet of above grade living area. The dwellings were built from 1978 to 2005. Each comparable features a finished lower level, with comparable #1 also having an unfinished basement; two homes have central air conditioning; and each comparable has an attached or a detached garage ranging in size from 399 to 480 square feet of building area. The comparables sold from April 2019 to July 2020 for prices ranging from \$180,000 to \$191,200 or from \$166.67 to \$185.45 per square foot of living area, including land. Based on this evidence, the board of review requested the 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of seven comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #2 due to their older ages having been built in 1947 and 1962, relative to the subject which was built in 1999. Furthermore, The Board gave less weight to appellant's comparables #2, and #4 which are significantly larger in above grade living area

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<sup>2</sup> The appellant reported that comparable #1 has 2,080 square feet of living area, however, similar to the subject's reported dwelling size, this number includes 1,014 square feet of below grade living space.

when compared to the subject dwelling. Lastly, the Board gave less weight to board of review comparable #1 due to its basement feature which the subject lacks and its older age when compared to the subject.

On this record, the Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #2 and #3 which are most similar to the subject in age, dwelling size and some features. However, they vary slightly from the subject in design, appellant's comparable #3 has a 2-car parking stall rather than a garage like the subject, and board of review comparable #3 is located outside of the subject's neighborhood code. These differences suggest that some adjustments are appropriate to the comparables in order to make them more equivalent to the subject. These three best comparables in the record sold from April 2019 to May 2020 for prices ranging from \$146,500 to \$191,200 or from \$144.48 to \$185.45 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$171,586 or \$158.88 per square foot of above grade living area, including land, which is well within the range established by the most similar comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction 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:

December 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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