



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

APPELLANT: Cynthia Rodriguez
DOCKET NO.: 20-03870.001-R-1
PARCEL NO.: 06-25-318-014

The parties of record before the Property Tax Appeal Board are Cynthia Rodriguez, 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: \$15,991
IMPR.: \$73,056
TOTAL: \$89,047

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 with a vinyl siding exterior built in 1992 that contains 2,208 square feet of living area. Features of the home include a full basement with a 962 square foot recreation room, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property has an 11,390 square foot site located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings with vinyl siding exteriors that range in size from 1,913 to 2,636 square feet of living area. The homes were built in 1992 or 1994 but comparables #1 and #5 have effective construction dates of 1995. Four comparables have full or partial basements with finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, four comparables

each have one fireplace and each property has an attached garage with either 420 or 484 square feet of building area. The comparables are located within .20 of one mile from the subject with sites ranging in size from 7,200 to 11,470 square feet of land area. The sales occurred from June 2019 to May 2020 for prices ranging from \$210,000 to \$255,000 or from \$92.94 to \$114.90 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$78,765.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,047. The subject's assessment reflects a market value of \$267,489 or \$121.14 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 with vinyl siding exteriors that range in size from 2,020 to 2,406 square feet of living area. The homes were built from 1991 to 1995 but have effective construction dates from 1994 to 1996. Each comparable has a full basement with finished area, central air conditioning, one fireplace and an attached garage ranging in size from 400 to 483 square feet of building area. The comparables are located within .20 of one mile from the subject with sites ranging in size from 8,260 to 10,830 square feet of land area. The sales occurred from May 2017 to March 2020 for prices ranging from \$304,000 to \$362,000 or from \$126.35 to \$159.25 per square foot of living area, land included.

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 parties submitted information on ten comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparable #3 due to its crawl space foundation and lack of a fireplace, whereas the subject has a basement that is partially finished and a fireplace. The Board gives less weight to board of review sales #2, #3 and #5 as these comparables sold in 2017 or 2018 and are less likely to be indicative of fair cash value as of January 1, 2020, even though each sold for a price greater than the market value reflected by the subject's assessment. The Board finds the best evidence of market value to be appellant's comparable sales #1, #4 and #5 as well as board of review comparables #1 and #4. These comparables range in size from 2,020 to 2,232 square feet of living area and sold from June 2019 to May 2020 for prices ranging from \$210,000 to \$314,000 or from \$100.81 to \$155.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,489 or \$121.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of total value and on a value per square foot of living area basis. 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: January 17, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Cynthia Rodriguez, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
123 W. Madison St.
Suite 1704
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085