



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

APPELLANT: Carlos De Leon
DOCKET NO.: 20-04281.001-R-1
PARCEL NO.: 11-29-311-062

The parties of record before the Property Tax Appeal Board are Carlos De Leon, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$22,413
IMPR.: \$121,165
TOTAL: \$143,578

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 part one-story and part two-story dwelling of brick and frame exterior construction with 2,800 square feet of living area.¹ The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 7,700 square foot site and is located in Vernon Hills, Libertyville 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 located within .10 of a mile from the subject property. The comparables have sites ranging in size from 5,412 to 7,830 square feet of land area and are improved with two-story dwellings of brick and frame exterior construction

¹ The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review which contained a schematic diagram with dimensions and area calculations.

ranging in size from 2,740 to 2,758 square feet of living area. The dwellings were constructed in 2000 and 2001. Each comparable has an unfinished basement, central air conditioning and a garage with either 420 or 439 square feet of building area. Four comparables each have one fireplace. The comparables sold from February 2019 to July 2020 for prices ranging from \$367,000 to \$405,900 or from \$133.07 to \$147.39 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,578. The subject's assessment reflects a market value of \$432,295 or \$154.03 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 four comparable sales located within .31 of a mile from the subject.² These comparables have sites ranging in size from 6,130 to 11,580 square feet of land area and are improved with one-story³ or two-story dwellings of brick exterior construction ranging in size from 2,541 to 2,754 square feet of living area and were built in 1998 and 1999. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with either 439 or 462 square feet of building area. The comparables sold from September 2019 to October 2020 for prices ranging from \$411,000 to \$428,000 or from \$154.32 to \$168.44 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 record contains nine comparable sales for the Board's consideration which are similar to the subject in location, age, dwelling size, and features. These comparables sold from February 2019 to October 2020 for prices ranging from \$367,000 to \$428,000 or from \$133.07 to \$168.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$432,295 or \$154.03 per square foot of living area, including land, which falls within the range established by the comparable sales in the record on a price per square foot basis but somewhat above on overall market value. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

² The board of review submitted a second grid analysis on a different subject parcel containing four comparable sales that are significantly larger in dwelling size than the subject. For these reasons, these comparables will not be further considered in this analysis.

³ The Board finds comparables 1, #3 and #4 each have ground floor area of 731 square feet and above ground area of 2,541, 2,551, and 2,548 square feet, respectively, suggesting these are part two-story dwellings.

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

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: February 21, 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

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