



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

APPELLANT: Edwin Santos
DOCKET NO.: 20-05082.001-R-1
PARCEL NO.: 11-02-401-099

The parties of record before the Property Tax Appeal Board are Edwin Santos, 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: \$59,200
IMPR.: \$220,044
TOTAL: \$279,244

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 two-story dwelling of brick exterior construction with 4,107 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a 648 square foot garage. The property has an approximately 21,400 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales located from .08 to 1.41 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 20,084 to 43,176 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,373 to 4,852 square feet of living area. The

dwellings were built from 1995 to 2005 with comparables #3 and #7 having reported effective ages of 1996 and 2003. The comparables each have a basement, six of which are walk-outs. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 639 to 889 square feet of building area. Comparables #3 and #7 each have an inground swimming pool. The appellant provided the listing sheet for comparable #6 indicating the dwelling has a finished basement and was rehabbed in 2011. The comparables sold from March 2019 to July 2020 for prices ranging from \$630,000 to \$907,000 or from \$159.24 to \$204.83 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$235,444, which would reflect a market value of \$706,403 or \$172.00 per square foot of 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 \$279,244. The subject's assessment reflects a market value of \$838,822 or \$204.24 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 located within .73 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The board of review's comparables #1 and #3 are the same properties as the appellant's comparables #1 and #4, respectively, which were previously described. The board of review's comparable #2 has a site containing 40,180 square feet of land area that is improved with a two-story dwelling of brick and wood siding exterior construction. The dwelling was built in 2004 and has 4,109 square feet of living area, a basement, central air conditioning, three fireplaces and a 1,313 square foot garage. This comparable sold in August 2019 for a price of \$842,000 or \$204.92 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 ten suggested comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to the appellant's comparable #6 due to its smaller dwelling size when compared to the subject and to the appellant's comparables #7, #8 and #9 due to their distant locations from the subject being more than one mile away and/or their larger site size when compared to the subject. The Board has given reduced weight to board of review comparable #2 due to its considerably larger site size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #3, #4 and #5, which includes the parties' two common comparables. The Board finds these comparables are similar to the subject in location, site size, dwelling size, design, age and some features. The comparables sold from March to December 2019 for prices ranging from \$672,000 to \$907,000 or from \$159.24 to \$204.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$838,822 or \$204.24 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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:

April 18, 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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