



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

APPELLANT: Inna Taboada  
DOCKET NO.: 21-01285.001-R-1  
PARCEL NO.: 14-17-212-001

The parties of record before the Property Tax Appeal Board are Inna Taboada, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$20,601  
**IMPR.:** \$71,140  
**TOTAL:** \$91,741

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 2021 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 bi-level/raised ranch<sup>1</sup> dwelling of frame exterior construction with 1,374 square feet of above ground living area. The dwelling was constructed in 1991. Features of the home include a finished lower level, central air conditioning, a fireplace, a 600 square foot garage and a 1,200 square foot pole building.<sup>2</sup> The property has a 30,510 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located from .27 of a mile to

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<sup>1</sup> The parties differ as to the design of the subject dwelling. The Board finds the best evidence of design is found in the photographic evidence presented by the appellant which depicts the dwelling as a bi-level/raised range design.

<sup>2</sup> The size of the subject's site and pole building are found in the subject's property record card provided by the board of review.

2.01 miles from the subject property. The comparables have sites that range in size from 9,674 to 51,805 square feet of land area. The appellant reported the comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,304 to 1,488 square feet of above ground living area. The dwellings were built from 1968 to 1999. Each comparable has a lower level with finished area, central air conditioning and a garage ranging in size from 360 to 528 square feet of building area. Two comparables each have one fireplace. The comparables sold from April 2019 to September 2020 for prices ranging from \$250,000 to \$289,900 or from \$191.72 to \$194.83 per square foot of above ground living area, including land. 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 \$91,741. The subject's assessment reflects a market value of \$275,913 or \$200.81 per square foot of above ground living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 that are located from .27 of a mile to 1.56 miles from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 8,020 to 9,670 square feet of land area. The board of review reported the comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,090 to 1,785 square feet of above ground living area. The dwellings were built from 1987 to 1999 with comparable #5 having a reported effective age of 1992. The comparables each have a lower level, four of which have finished area and one comparable has an additional unfinished partial basement. Each comparable has central air conditioning and a garage ranging in size from 360 to 529 square feet of building area. Two comparables each have either one or two fireplaces. The comparables sold from February 2020 to June 2021 for prices ranging from \$251,900 to \$405,000 or from \$194.44 to \$266.17 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 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 a total of seven comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables #2 and #3 due to their older dwelling ages when compared to the subject. Moreover, the appellant's comparable #2 has a sale date that occurred 20 months prior to the January 1, 2021 assessment date at issue. The Board has given reduced weight to the board of review's comparables #1 and #4 as they are less similar in dwelling size than the more similar remaining comparables in this record.

The Board finds the best evidence of market value to be the parties' remaining comparables, including the common comparable, which sold more proximate in time to the assessment date at issue and are most similar to the subject in dwelling size, design, age and features, but have considerably smaller sites, requiring upward adjustments. These best comparables sold from February 2020 to June 2021 for prices ranging from \$266,000 to \$365,000 or from \$194.44 to \$266.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$275,913 or \$200.81 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:

October 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

Inna Taboada, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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