



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

APPELLANT: Hector Figueroa
DOCKET NO.: 21-03360.001-R-1
PARCEL NO.: 04-18-311-004

The parties of record before the Property Tax Appeal Board are Hector Figueroa, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$9,506
IMPR.: \$64,484
TOTAL: \$73,990

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.¹

Findings of Fact

The subject property consists of a two-story dwelling of vinyl siding exterior construction with 1,898 square feet of living area that was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 660 square foot garage. The property has an approximately 10,500 square foot site and is located in Zion, Zion 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 0.37 of a mile from the subject property. The comparables have sites that range in size from 10,120 to 13,500 square feet of and area and are improved with two-story dwellings of frame exterior construction that

¹ The originally scheduled hearing was waived by the appellant in lieu of a decision written on the evidence and without objection by the board of review.

range in size from 1,820 to 1,936 square feet of living area. The dwellings were built from 1998 to 2003. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 416 to 660 square feet of building area. The properties sold from May 2019 to July 2021 for prices ranging from \$180,000 to \$220,000 or from \$98.90 to \$113.64 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$66,803 which reflects a market value of \$200,429 or \$105.60 per square foot of living area, land included, when applying 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 \$73,990. The subject's assessment reflects a market value of \$222,526 or \$117.24 per square foot of 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 located within 0.34 of a mile from the subject property. The comparables have sites that range in size from 10,020 to 12,200 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,820 to 1,988 square feet of living area. The homes were built from 1998 to 2003. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 440 to 932 square feet of building area. Three homes each have one fireplace. Comparable #1 has a sunroom amenity while comparable #2 features an inground swimming pool. The properties sold from May to December 2021 for prices ranging from \$250,000 to \$285,000 or from \$130.78 to \$149.89 per square foot of living area, land included. The board of review's grid analysis also reported the subject property sold in April 2019 for a price of \$214,000. Based on this evidence, the board of review requested 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 parties submitted nine comparable sales for the Board's consideration. The board of review also submitted evidence that the subject property sold in April 2019, which was not refuted by the appellant. The Board gives less weight to the sale of the subject property and appellant comparables #2 and #3 which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to board of review comparables #1 and #2 which include either a sunroom or inground swimming pool amenity, unlike the subject.

The Board finds the best evidence of market value to be appellant comparables #1 and #4 along with board of review comparables #3, #4 and #5 which are more similar to the subject in location,

age, dwelling size and other features. These comparables sold from April 2020 to December 2021 for prices ranging from \$180,000 to \$260,000 or from \$98.90 to \$140.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,526 or \$117.24 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

Furthermore, the Board finds the April 2019 sale of the subject property for a price of \$214,000 undermines the appellant's overvaluation argument.

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: November 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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