



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

APPELLANT: William Carlos Aguiar Da Silva
DOCKET NO.: 21-03559.001-R-1
PARCEL NO.: 05-27-207-004

The parties of record before the Property Tax Appeal Board are William Carlos Aguiar Da Silva, the appellant, by attorney Michael Mazek, of Mazek Law Group LLC 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: \$10,844
IMPR.: \$93,280
TOTAL: \$104,124

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 2-story dwelling of frame exterior construction with 2,262 square feet of living area. The dwelling was constructed in 2019. Features of the home include a walkout basement, central air conditioning, and a 441 square foot garage. The property has a 10,097 square foot site and is located in Volo, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within .40 of a mile from the subject property. The comparables have sites ranging in size from 9,008 to 10,650 square feet of land area and are improved with 2-story dwellings of frame exterior construction containing either 2,064 or 2,262 square feet of living area. The homes were built in 2017 or 2018 and have basements. Each comparable has central air conditioning and a garage ranging in size from 441 to 620 square feet of building area. One comparable has a fireplace. The comparables were

reported to have sold in 2018 or 2020 for prices ranging from \$275,000 to \$305,830 or from \$121.57 to \$137.81 per square foot of living area, land included. The appellant also reported to the subject sold in November 2021 for \$324,900. 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 \$104,124. The subject's assessment reflects a market value of \$313,155 or \$138.44 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 .17 of a mile from the subject property. The comparables have sites ranging in size from 8,333 to 14,318 square feet of land area and are improved with 2-story dwellings of frame exterior construction with each having 2,262 square feet of living area. The dwellings were built from 2018 to 2020 and have basements, one of which is a walkout area. Each comparable has central air conditioning and a garage ranging in size from 441 to 641 square feet of building area. The comparables sold from November 2018 to September 2020 for prices ranging from \$304,600 to \$325,207 or from \$134.66 to \$143.77 per square foot of living area, land included. The board of review also submitted a Multiple Listing Sheet that disclosed the sale of the subject property in November 2021 for \$324,900. It was listed on the market for 40 days. 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 information on nine comparable sales and the sale of the subject property. The Board gives less weight to the appellant's comparables #3 and #4 as well as board of review comparables #3, #4 and #5 as these comparables sold less proximate in time than the other sales in the record. The Board finds the remaining comparables sold proximate in time to the assessment date at issue and are identical to the subject in dwelling size and similar in location, age and features except for none of them having a walkout basement, a feature of the subject. Nevertheless, these most recent comparables sold in 2020 for prices ranging from \$275,000 to \$325,207 or from \$121.57 to \$143.77 per square foot of living area, land included. The subject's assessment reflects a market value of \$313,155 or \$138.44 per square foot of living area, land included, which falls within the range established by the most recent comparable sales in this record. Furthermore, both parties reported the subject sold in November 2021 for \$324,900 which is greater the subject's estimated market value of \$313,155 as reflected by its assessment. Based on this record, the Board finds no change in the subject's assessment is 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:

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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COUNTY

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