



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

APPELLANT: Orestes Garcia
DOCKET NO.: 21-03702.001-R-1
PARCEL NO.: 01-24-114-007

The parties of record before the Property Tax Appeal Board are Orestes Garcia, 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: \$30,837
IMPR.: \$134,023
TOTAL: \$164,860

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 1-story dwelling of vinyl siding exterior construction with 2,253 square feet of living area. The dwelling was constructed in 2019. Features of the home include a walk-out style basement with finished area, central air conditioning, a fireplace, and a 3-car garage containing 721 square feet of building area. The property has an 11,770 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$435,000 as of January 1, 2021. The appraisal was prepared by Joseph Herchenbach. The purpose of the appraisal was to determine the market value of the subject for a property tax appeal.

The appraiser developed the sales comparison approach by examining three comparable sales within .25 of a mile of the subject. The comparables are improved with 1-story or 1.5-story dwellings ranging in size from 1,704 to 2,279 square feet of living area. The dwellings were built from 2007 to 2013. Each comparable has a basement with finished area and a two-car garage. The parcels range in size from 6,647 to 10,707 square feet of land area. The sales occurred from June 2018 to May 2021 for prices ranging from \$375,000 to \$420,000 or from \$184.25 to \$246.48 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, view, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$425,000 to \$452,000. Based on this data, the appraiser arrived at a market value of \$435,000 or \$193.08 per square foot of living area, including land, as of January 1, 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,860. The subject's assessment reflects a market value of \$495,820 or \$220.07 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 .25 of a mile of the subject. Comparable #1 is the same property as appraisal comparable #3. The comparables consist of 1-story dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,485 to 1,992 square feet of living area. The dwellings were built from 2009 to 2021. Each dwelling has central air conditioning, a basement with three having finished area, and a garage ranging in size from 506 to 898 square feet of building area. Four comparables each have a fireplace. The parcels range in size from 6,650 to 10,730 square feet of land area. The comparables sold from March 2020 to May 2021 for prices ranging from \$344,000 to \$420,000 or from \$183.23 to \$246.48 per square foot of living area, including land. The board of review also submitted a memorandum critiquing the appellant's appraisal for the chosen sales with differing characteristics and arguing that the subject has a lake view. In addition, the board of review comparables were more similar in design and sold more proximate to the valuation date at issue than the sales contained in the appraisal. Based on this evidence and argument, the board of review requested confirmation of the 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 appellant submitted an appraisal and the board of review submitted five comparable sales, one of which was contained in the appellant's appraisal report, to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the value conclusion contained in the appraisal as the appraiser relied on a sale which occurred in 2018 and

would be less likely to be indicative of market value as of the January 1, 2021 valuation date at issue in this appeal. Additionally, two of the appraisal comparables differ from the subject in age and/or design. For these reasons, the Board finds that it cannot rely on the appraiser's opinion and will instead examine the raw sales data submitted by both parties.

The Board gives less weight to appraisal comparables #1 and #2 due to differences in age, design, and/or remote sale date for valuation as of January 1, 2021. The Board also gives reduced weight to board of review comparable #5, which differs from the subject in age.

The Board finds the best evidence of market value to be appraisal comparable #3 and the board of review comparable sales #1 through #4, including the common comparable, which sold proximate to the valuation date at issue and are similar to the subject in age, location, design, and some features. The best comparable sales sold for prices ranging from \$344,000 to \$420,000 or from \$231.65 to \$246.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$495,820 or \$220.07 per square foot of living area, including land, which is below the range established by the best comparable sales in the record on a per-square-foot basis. While the subject's estimated market value is above the range overall, the Board finds it logical given the subject's significantly larger dwelling in relation to the comparables. Furthermore, based on the principles of economies of scale, the subject's lower per-square-foot value is appropriate given its larger size. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Orestes Garcia, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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