



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

APPELLANT: Andres Villafane  
DOCKET NO.: 21-04050.001-R-1  
PARCEL NO.: 01-36-403-038

The parties of record before the Property Tax Appeal Board are Andres Villafane, 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:** \$9,854  
**IMPR.:** \$64,201  
**TOTAL:** \$74,055

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<sup>1</sup> dwelling of brick exterior construction with 1,305 square feet of above ground living area. The dwelling was constructed in 1980. Features of the home include a 725 square foot finished lower level, central air conditioning, a fireplace and a 580 square foot basement garage. The property has an approximately 9,081 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales, however,

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<sup>1</sup> The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject dwelling is found in the subject's property record card provided by the board of review, which described the dwelling as a bi-level design with a 725 square foot finished lower level and a basement garage containing 580 square feet of building area.

comparable #3 is a duplicate of comparable #1 and will not be further addressed in the analysis. The four comparables have the same assessment neighborhood code as the subject and are located from .15 of a mile to 1.05 miles from the subject property. The comparables have sites that range in size from 8,999 to 10,559 square feet of land area. The appellant reported the comparables are improved with either a raised ranch<sup>2</sup> or a one-story dwellings of wood frame exterior construction ranging in size from 1,080 to 1,372 square feet of above ground living area. The dwellings were built from 1974 to 1991. Comparable #1 has a 1,323 square foot finished lower level. Three comparables each have central air conditioning, one comparable has a fireplace and two comparables each have a garage with either 300 or 360 square feet of building area. The comparables sold from July 2020 to January 2021 for prices ranging from \$149,900 to \$216,000 or from \$138.80 to \$163.88 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$70,898, which would reflect a market value of \$212,715 or \$163.00 per square foot of above ground 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 \$74,055. The subject's assessment reflects a market value of \$222,722 or \$170.67 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 have the same assessment neighborhood code as the subject and are located within .73 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #5.<sup>3</sup> The comparables have sites that range in size from 9,230 to 15,750 square feet of land area. The comparables are improved with bi-level/raised ranch dwellings of brick or wood siding exterior construction ranging in size from 1,152 to 1,318 square feet of above ground living area. The dwellings were built from 1974 to 2006. Each comparable has a finished lower level ranging in size from 754 to 1,318 square feet, central air conditioning and a garage ranging in size from 300 to 735 square feet of building area. Four comparables each have a fireplace. The comparables sold from March 2020 to September 2021 for prices ranging from \$216,000 to \$259,900 or from \$163.88 to \$213.96 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

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<sup>2</sup> The appellant provided the MLS listing sheet for comparable #1, which described the dwelling as a raised ranch with a 1,323 square foot finished lower level that was a rehab in 2020.

<sup>3</sup> The parties differ as to the description of the common comparable. The board of review described the dwelling as a bi-level/raised ranch with a 1,318 square foot finished lower level, which was not refuted by the appellant.

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 eight comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #2 and #4 due to their lack of a garage or their lack of a finished lower level. Additionally, the appellant's comparable #1 has no central air conditioning, a feature of the subject and the appellant's comparable #2 is located more than one mile away from the subject. The Board has also given less weight to board of review comparables #4 and #5 due to their considerably newer dwelling ages.

The Board finds the best evidence of market value to be the parties' three remaining comparables, including the common comparable, which have finished lower levels like the subject and are overall more similar to the subject location, dwelling size, design, age and some features. The comparables sold from July 2020 to September 2021 for prices ranging from \$216,000 to \$259,900 or from \$163.88 to \$199.92 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$222,722 or \$170.67 per square foot of above ground 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 estimated market value as reflected by its 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: January 16, 2024



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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