



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

APPELLANT: Manuel Acosta
DOCKET NO.: 21-04129.001-R-1
PARCEL NO.: 06-20-226-006

The parties of record before the Property Tax Appeal Board are Manuel Acosta, 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: \$6,556
IMPR.: \$70,429
TOTAL: \$76,985

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-level¹ dwelling of vinyl siding construction with 1,132 square feet of above ground living area. The dwelling was constructed in 2017. Features of the home include a finished lower level, central air conditioning, and a 576 square foot garage. The property has a 4,790 square foot site and is located in Round Lake Beach, Avon 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 located within .47 of a mile from the subject property. The comparables have sites that range in size from 4,792 to 6,098 square feet of

¹ The parties differ as to the design of the subject dwelling. The Board finds the best description of the subject dwelling's design was the subject's property record card presented by the board of review which included a schematic diagram.

land area. The appellant reported the comparables are improved with tri-level, 1-story or raised ranch dwellings ranging in size from 1,056 to 1,254 square feet of above ground living area.² The dwellings were built from 1973 to 2004. The appellant reported two comparables have lower levels with finished area; each comparable has central air conditioning and two comparables each have a garage with 440 square feet of building area. The appellant also disclosed two of the comparables each have a porch while the subject does not. The properties sold from March 2019 to May 2021 for prices ranging from \$150,000 to \$225,000 or from \$142.05 to \$188.37 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 \$76,985. The subject's assessment reflects a market value of \$231,534 or \$204.54 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 located from .39 of a mile to 1.46 miles from the subject property. Comparable #2 is the same sale as appellant's comparable #2. The comparables have sites that range in size from 4,600 to 8,060 square feet of land area. The comparables are improved with tri-level or bi-level style dwellings of wood or vinyl siding exterior construction ranging in size from 1,028 to 1,254 square feet of above ground living area. The dwellings were built from 1978 to 2016. Comparables #3 and #5 have effective ages of 2000 and 1995, respectively. Two comparables have basements. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 400 to 480 square feet of building area. The properties sold from May to December 2021 for prices ranging from \$225,000 to \$257,000 or from \$179.43 to \$237.96 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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration, where one comparable was common to both parties. The Board gives less weight to appellant's comparables #1 and #3 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record. The Board gives less weight to board of review comparables #1 and #5 which are located less proximate to the subject than the other sales in the record as both are over 1 mile away from the subject.

² The appellant submitted Multiple Listing Service sheets associated with the sales of comparables #1 and #3 which described the dwellings as either a tri-level or a raised ranch.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4 which includes the common comparable. These comparables sold proximate in time to the assessment date at issue and are more similar to the subject in location, site size, dwelling size, and features. However, each comparable is an older dwelling and one comparable has a basement when compared to the subject, suggesting adjustments are necessary to make them more equivalent to the subject. The comparables sold in May or July 2021 for prices ranging from \$225,000 to \$240,000 or from \$179.43 to \$233.46 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$231,534 or \$204.54 per square foot of above ground living area, including land, which falls within the range established by the best comparable sales in the record. 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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