



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

APPELLANT: Glenn Cabrera
DOCKET NO.: 21-04268.001-R-1
PARCEL NO.: 09-11-107-031

The parties of record before the Property Tax Appeal Board are Glenn Cabrera, 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: \$22,095
IMPR.: \$72,582
TOTAL: \$94,677

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 with vinyl siding and stone exterior construction containing 2,441 square feet of living area. The dwelling was built in 2009. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage with 462 square feet of building area. The property has a site of approximately 10,450 square feet and is located in Volo, Wauconda 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 six comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 8,512 to 10,690 square feet of land area and are improved with 2-story dwellings that range in size from 2,395 to 2,854 square feet of living area. The dwellings were built from 2008 to 2016. Each comparable features an unfinished basement, central air

conditioning, and a garage ranging in size from 462 to 672 square feet of building area. One comparable has a fireplace. The comparables sold from February to November 2020 for prices ranging from \$239,350 to \$330,000 or from \$83.86 to \$135.75 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,677. The subject's assessment reflects a market value of \$284,743 or \$116.65 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 a grid analysis with information on three comparable sales located within the same assessment neighborhood code as the subject property. Board of review comparable #2 is the same property that was submitted by the appellant as comparable #6. The comparables have parcels ranging in size from 7,360 to 10,690 square feet of land area. The sites are improved with 2-story dwellings of vinyl siding and brick or vinyl siding and stone exterior construction containing either 2,415 or 2,431 square feet of living area. The dwellings were built in either 2008 or 2012. Each comparable features a basement, one with finished area. Each comparable also features central air conditioning and a garage with 462 square feet of building area. The comparables sold from September 2020 to May 2021 for prices ranging from \$285,000 to \$330,000 or from \$118.01 to \$135.75 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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 a total of eight comparable sales (including one common comparable) submitted by the parties in support of their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1 through #3 due to their smaller dwelling sizes relative to the subject dwelling. The Board also gives reduced weight to the parties' common comparable based on its finished basement area which the subject dwelling lacks.

The Board finds the best evidence of market value to be appellant's comparables #4 and #5, along with board of review comparables #1 and #3. These comparables are most similar to the subject in location, design, age, dwelling size, and most features. They sold from February 2020 to May 2021 for prices ranging from \$257,000 to \$312,000 or from \$105.72 to \$129.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$284,743 or \$116.65 per square foot of living area, including land, which is within the range

established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject property is not overvalued and, therefore, no reduction 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: June 27, 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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