



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

APPELLANT: Orestes Garcia
DOCKET NO.: 22-01983.001-R-1
PARCEL NO.: 01-24-113-014

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 Hawthorn Woods, 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: \$86,682
IMPR.: \$155,166
TOTAL: \$241,848

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 2022 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 is improved with a 1.5-story dwelling of wood siding exterior construction containing 2,916 square feet of living area. The dwelling was constructed in 2016. Features of the home include a full unfinished basement, central air conditioning, five bathrooms, and an attached garage with 928 square feet of building area. The property has a 12,500 square foot lake front site 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 information on three comparable sales improved with two-story dwellings of wood frame construction that range in size from 2,348 to 3,107 square feet of living area. The homes were built in 2004 and 2009. Each comparable has a basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a garage ranging in size from 620 to 714 square feet of building area. These properties have sites ranging in size from 11,421 to 17,228 square feet of

land area. The comparables are located from approximately .08 to 1.40 miles from the subject property. The sales occurred from June 2020 to February 2022 for prices ranging from \$341,700 to \$592,500 or from \$138.40 to \$228.94 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$225,481.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$241,848. The subject's assessment reflects a market value of \$725,617 or \$248.84 per square foot of living area, land included, when using the statutory level of assessment for of 33.33%.¹

The board of review submitted a written statement from the township assessor describing the property and stating the subject has a 1,000 square foot inground swimming pool. A copy of the subject's property record card disclosed that a building permit was issued in 2021 for the installation of the swimming pool.

The assessor also asserted the comparables provided by the appellant do not have lake views as does the subject property and further noted that comparables #1 and #2 are located in a different development than the subject property. The assessor stated that appellant's comparable #3 is located in the subject's development but does not have a lake view. A map was included with the submission depicting the location of the subject property and the appellant's comparables. The assessor also pointed out physical differences between the appellant's comparables and the subject property.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor that are located in the same development as the subject, are within one to two blocks of the subject, and have unobstructed lake views of Bluff Lake as does the subject property. The board of review submission included a map depicting the location of the subject property and the comparables.

The comparables are described as lake front properties located within 789 feet of the subject property with sites ranging in size from 10,210 to 15,170 square feet of land area. The comparables are improved with one-story and two-story dwellings of wood siding exterior construction that range in size from 2,330 to 2,812 square feet of living area. The homes were built from 2008 to 2019. Each comparable has a basement, one being a walk-out style, with two having finished area. Each comparable also has central air conditioning, one or two fireplaces, 3½ or 4 bathrooms, and an attached garage ranging in size from 660 to 1,120 square feet of building area. Comparable #1 also has an inground swimming pool. The sales occurred in February 2020 and October 2020 for prices ranging from \$680,000 to \$817,000 or from \$248.93 to \$294.41 per square foot of living area, including land.

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

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 Board finds the best evidence of market value to be the board of review comparable sales based on location. The evidence disclosed the board of review comparables are lake front properties with views of Bluff Lake, as is the subject property, and are located within 789 feet of the subject property. None of the appellant's comparables have lake views with only comparable #3 being in the same development as the subject property. The board of review comparables have varying degrees of similarity to the subject in terms of style, size and features with sales that occurred more than one year prior to the assessment date at issue. Nevertheless, these most similar comparables in terms of location sold for prices ranging from \$680,000 to \$817,000 or from \$248.93 to \$294.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$725,617 or \$248.84 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. The Board finds these three comparables are supportive of the subject's assessment. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: February 20, 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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