



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

APPELLANT: Maria E. Cervantes
DOCKET NO.: 22-02002.001-R-1
PARCEL NO.: 04-20-103-054

The parties of record before the Property Tax Appeal Board are Maria E. Cervantes, 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: \$6,700
IMPR.: \$70,746
TOTAL: \$77,446

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 consists of a 1-story dwelling of vinyl siding exterior construction with 1,847 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, a fireplace and a 528 square foot garage. The property has a 10,727 square foot site and is located in Zion, Zion 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 from .46 of a mile to 1.05 miles from the subject. The comparables have sites ranging in size from 8,503 to 10,019 square feet of land area that are improved with 1-story dwellings ranging in size from 1,536 to 1,828 square feet of living area. The dwellings were built in 1990 and 2000. Each comparable has a basement; two comparables have central air conditioning; and two comparables each have a garage with either 576 or 932 square feet of building area. The comparables sold from April to

September 2021 for prices ranging from \$139,000 to \$274,000 or from \$90.49 to \$149.89 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,446. The subject's assessment reflects a market value of \$232,850 or \$126.07 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a Multiple Listing Sheet for each of the appellant's comparable sales that disclosed appellant's comparable sales #1 and #2 are side by side duplexes and appellant's comparable #3 is a 2-story dwelling with an inground swimming pool which was also submitted by the board of review as comparable #1.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from .31 of a mile to 1.34 miles from the subject. The comparables are reported to have sites ranging in size from 8,580 to 13,500 square feet of land area and are improved with 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,008 to 1,828 square feet of living area. The dwellings were built from 1976 to 2003 and have basements. Each comparable has central air conditioning; two comparables each have one fireplace; and three comparables each have a garage with either 400 or 932 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from April 2020 to March 2022 for prices ranging from \$170,000 to \$274,000 or from \$146.60 to \$196.76 per square foot of living area, land included. Based on this evidence, the board of review requests no change in 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 a reduction in the subject's assessment is not warranted.

The record contains seven comparable sales, where one comparable sale was common to both parties. The Board finds neither party presented comparables that are truly similar to the subject due to differences in location, design, age, dwelling size and/or features. Nevertheless, the Board gives less weight to appellant's comparables #1 and #2 which are duplex dwellings unlike the subject property. The Board also gives less weight to board of review comparable #3 which sold in 2020, less proximate in time to the January 1, 2022 assessment date than the remaining comparables in the record. The Board gives most weight to the parties' common comparable and board of review comparables #2, #4 and #5. The Board finds adjustments would have to be considered for differences from the subject in style, age, dwelling size and/or features. Nevertheless, the best comparables sold from May 2021 to March 2022 for prices ranging from \$170,000 to \$274,000 or from \$147.44 to \$196.76 per square foot of living area, including land.

The subject's total assessment reflects a market value of \$232,850 or \$126.07 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record on overall market value and below the range on price per square foot. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

April 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

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

APPELLANT

Maria E. Cervantes, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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