



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

APPELLANT: Maria Calles  
DOCKET NO.: 23-01440.001-R-1  
PARCEL NO.: 04-21-319-008

The parties of record before the Property Tax Appeal Board are Maria Calles, the appellant(s); and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$7,906  
**IMPR.:** \$36,176  
**TOTAL:** \$44,082

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 2023 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 one-story single-family dwelling of wood siding exterior construction with 1,064 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full unfinished basement, 1 full bathroom,<sup>1</sup> central air conditioning, and an attached 336 square foot garage. The property has an approximately 12,780 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends both assessment inequity concerning both the improvement and the land assessment along with overvaluation as the two bases of the appeal. In support of these arguments, the appellant submitted a letter explaining the appeal, numerous photographs, and multiple grid analyses depicting a total of 13 comparable properties with both equity and sales

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<sup>1</sup> The assessing officials depict two full bathrooms on the property record card which is disputed by the appellant's evidence, see infra.

data.<sup>2</sup> For ease of reference, the Board has renumbered the comparables in the second and third grids #6 through #13, consecutively.

As part of the letter, the appellant explained in detail that in 2017 the basement of the subject home was flooded with approximately two and a half feet of sewage water. As a result, the basement bathroom, including the walls, vanity and shower were removed due to water and mold damage. The appellant reported the toilet still works. However, the assessor is still valuing the dwelling as if it contains two full functioning bathrooms. The appellant also stated exterior paint is peeling, windowsills are in poor condition with cracked paint, and interior wooden flooring is stained and in poor condition. There are multiple photographs in support of these assertions.

The appellant's land inequity argument depicts that the 13 comparable parcels have land assessments ranging from \$0.50 to \$0.94 per square foot of land area. The subject has a land assessment of \$0.62 per square foot of land area. Only comparable #5 from the first grid analysis depicts a land assessment of \$0.50 per square foot, whereas 10 of the 13 comparables each have \$0.94 per square foot land assessments. Based on this evidence, the appellant requested a reduced land assessment of \$6,479 or \$0.51 per square foot of land area.

The 13 comparables are located within 1.41-miles from the subject. Comparable #8 is the most distant and comparable #13 is the next most distant at 1.18 miles from the subject. The parcels are each improved with a one-story, ranch-style, dwelling of wood siding, aluminum siding or brick exterior construction. The dwellings were built from 1950 to 1973 and range in size from 925 to 1,375 square feet of living area. Each dwelling has a full unfinished basement. Features include 1 to 2 full bathrooms and seven comparables have central air conditioning. Five comparables have one or two fireplaces. Twelve comparables have garages ranging in size from 352 to 768 square feet of building area. The comparables have improvement assessments ranging from \$36,751 to \$53,136 or from \$34.54 to \$47.15 per square foot of living area. The properties sold from May 2021 to June 2023 for prices ranging from \$75,000 to \$164,000 or from \$54.55 to \$171.89 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced land assessment of \$6,479 and a reduced improvement assessment of \$22,014 or \$20.69 per square foot of living area with a total reduced assessment of \$28,493 which would reflect a market value of approximately \$85,488 or \$80.35 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,579. The subject property has a land assessment of \$7,906 or \$0.62 per square foot of land area and an improvement assessment of \$39,673 or \$37.29 per square foot of living area. The subject's total assessment reflects a market value of \$142,751 or \$134.16 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

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<sup>2</sup> The grid presentation included both hand-written and computer-generated grids on the same properties. In comparing the three grids, the Board found 2604 Gilead Avenue, appeared on two different grids. As now required by Standing Order #2, the appellant is advised to complete a single grid in the Residential Appeal petition including additional grid pages as necessary to depict all comparables, renumbering as needed.

<sup>3</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties with both equity data and three of which depict sales. The properties are located in the same neighborhood code as the subject and from .47 of a mile to 1.14-miles from the subject. The parcels range in size from 7,056 to 19,902 square feet of land area and have land assessments ranging from \$0.44 to \$0.94 per square foot of land area. Each parcel is improved with a one-story dwelling of brick or wood siding exterior construction. The dwellings were built from 1965 to 1979 and contain either 912 or 1,064 square feet of living area. Each dwelling has a full or partial unfinished basement. Features include 1 to 2 full bathrooms and two comparables each have central air conditioning. Each comparable has a garage ranging in size from 216 to 880 square feet of building area. The comparables have improvement assessments ranging from \$44,742 to \$65,725 or from \$42.05 to \$72.07 per square foot of living area. Three of the comparables sold from August 2009 to December 2019 for prices ranging from \$15,000 to \$114,888 or from \$16.45 to \$107.98 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted differences between each of the board of review comparables and the subject property. As to comparable #1, the appellant contends there is a second structure on the parcel (perhaps a garage/coach house) used currently for storage only and the dwelling has only a partial basement. Comparables #2, #3 and #4 each have larger lots than the subject, new roofs, gutters, windows, siding and/or solar amenities along with larger garages than the subject property. Based on the foregoing, the appellant requested a reduction in the subject's assessment.

### **Conclusion of Law**

In part, the taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

As to the land inequity argument, the parties submitted a total of 17 comparable properties. The Board has given reduced weight to board of review comparables #2, #3 and #4 which are each significantly larger in land area than the subject parcel and appear to reflect the principle of the economies of scale, where larger land area has a lower per-square-foot value than smaller parcels. Of the appellant's comparables, only comparable #5 is larger than the subject parcel with a lower land assessment of \$0.50 per square foot of land area which has been given reduced weight in the Board's analysis.

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1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #1 through #4 and #6 through #13 along with board of review comparable #1. These 13 parcels have land assessments ranging from \$0.73 to \$0.94 per square foot of land area. The subject has a land assessment of \$0.62 per square foot of land area, or below the best land comparables in the record. The best comparable parcels range in size from 6,960 to 10,270 square feet of land area. The subject parcel, which is larger than any of the best similar parcels in the record, has a land assessment below the best comparables on a square foot basis. Thus, the appellant has failed to establish land assessment inequity by a preponderance of the evidence as there is no indication of an inequitable land assessment. Therefore, based on this record, the Board finds a land assessment reduction is not warranted.

As in initial matter, the Board finds the appellant sufficiently established, which was not refuted by the board of review, that the subject dwelling is in poor condition.<sup>4</sup> In addition the Board finds, based on this record, the subject has only one full bathroom and a basement toilet fixture, not a full basement bathroom. The Board finds the appellant reports several attempts to remedy the descriptive error concerning the number of bathrooms with the township assessor with no resolution. The Board finds this error alone demonstrates the subject's assessment is incorrect.

As to the improvement inequity argument, the parties submitted a total of 17 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #5 and #9 along with board of review comparables #2, #3 and #4, which are larger than the subject, newer than the subject and/or have renovations and updates which are not present at the subject property.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1 through #4, #6 through #8 and #10 through #13, which are most similar to the subject in location, age, design, dwelling size and some features. Adjustments are necessary for each of the best comparables for differences when compared to the subject in dwelling size, age, bathroom count, air conditioning amenity and/or garage capacity. These comparables have improvement assessments ranging from \$36,751 to \$52,803 or from \$34.54 to \$47.15 per square foot of living area. The subject's improvement assessment of \$39,673 or \$37.29 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. However, the subject is being assessed for 2 full bathrooms, but the dwelling has 1 full bathroom and a functioning toilet in the basement, indicating that the subject's assessment is excessive.

Based on this record and after considering appropriate adjustments to the comparables for differences, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

In the alternative, 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

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<sup>4</sup> The Board further finds upon review of the subject's property record card, the township assessor inaccurately characterized the subject dwelling as being in "average" condition.

§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 parties submitted a total of sixteen comparable sales in their respective grid analyses. The Board has given little weight to the sales presented by the board of review due in part to the dates of sale all being distant from the lien date at issue of January 1, 2023 and thus less likely to be indicative of market value in addition to the renovations and differences when compared to the subject as reported by the appellant. Likewise, reduced weight has been given to appellant's comparables #2, #10 and #11 due to sale dates occurring in 2021, less proximate in time to the lien date than other sales in the record. The Board has also given reduced weight to appellant's comparables #6, #7 and #8 due to dates of construction which differ more significantly from the subject built in 1965.

The Board finds the best evidence of market value to be appellant's comparables #1, #3, #4, #12 and #13, which are more similar to the subject property in location, age, design, dwelling size, and some features. The Board recognizes that adjustments are necessary to the best comparables for slight differences in dwelling size, bathroom count, air conditioning amenity and garage size/amenity, when compared to the subject property. These comparables sold from May 2022 to March 2023 for prices ranging from \$80,000 to \$164,000 or from \$75.19 to \$162.70 per square foot of living area, including land. The subject's assessment, as modified by the previous equity analysis, reflects a market value of \$132,259 or \$124.30 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 of living area basis.

In conclusion, based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences when compared to the subject property, the Board finds a further reduction in the subject's assessment, after the reduction issued for lack of assessment equity, is not justified on grounds of 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:

November 19, 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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