



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

APPELLANT: Candelaria Barcenas
DOCKET NO.: 21-01070.001-R-1
PARCEL NO.: 06-27-211-017

The parties of record before the Property Tax Appeal Board are Candelaria Barcenas, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **An Increase** 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: \$15,735
IMPR.: \$93,713
TOTAL: \$109,448

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 two-story dwelling of vinyl siding exterior construction with 2,411 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 392 square foot garage. The property has an approximately 10,450 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.71 of a mile from the subject property. The comparables have sites that range in size from 10,020 to 11,760 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction

¹ Multiple Listing Service (MLS) information on the subject property, submitted by the board of review, reveals the subject's basement was finished in 2016 which was not refuted by the appellant in rebuttal.

that range in size from 2,042 to 2,776 square feet of living area. The dwellings were built from 1992 to 1994. Four comparables have a basement with one having finished area, and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 420 to 483 square feet of building area. Four homes each have one fireplace. The properties sold from April to September 2020 for prices ranging from \$225,000 to \$281,000 or from \$92.96 to \$110.89 per square foot of living area, land included.

The appellant's comparables have total assessments ranging from \$74,992 to \$102,432 or from \$35.60 to \$40.52 per square foot of living area, land included.

In Section III of the appeal petition the appellant reported the subject's most recent sale occurred on September 24, 2021 for \$380,000 or \$157.61 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to a total assessment of \$80,986 (once land and improvement assessments are correctly added) which reflects a market value of \$242,982 or \$100.78 per square foot of living area, land included, when applying the statutory level of assessment of 33.33% .

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,448. The subject's assessment reflects a market value of \$311,122 or \$129.04 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.

The board of review critiqued the appellant's comparables contending appellant comparable #5 lacks a basement while comparables #1, #2 and #3 have unfinished basements in contrast to the subject's finished basement as depicted in the listing of the subject property submitted by the board of review.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.68 of a mile from the subject property. The comparables have sites that range in size from 10,890 to 14,370 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,534 to 2,719 square feet of living area. The homes were built in 1992 or 1993 with comparable #1 having an effective year built of 1997. Each comparable has a basement with three having finished area. Each dwelling has one fireplace and a garage ranging in size from 462 to 630 square feet of building area. Four comparables have central air conditioning. Comparable #2 has an inground swimming pool. The properties sold from September 2020 to December 2021 for prices ranging from \$355,000 to \$425,000 or from \$139.38 to \$165.11 per square foot of living area, land included. The board of review's grid analysis also disclosed the subject property sold in September 2021 for a price of \$380,000 or \$157.61 per square foot of living area, land included. The board of review's submission included a copy of the subject's Multiple Listing Service (MLS) sheet which depicts the property was listed for sale on July 12, 2021 for a price of \$365,000 and closed on September 24, 2021 for a sale price of \$380,000.²

² The record indicates the appellant filed the original appeal on December 4, 2021, less than three months after the subject's September 24, 2021 sale date.

The board of review comparables have total assessments ranging from \$87,629 to \$116,934 or from \$34.40 to \$45.43 per square foot of living area, land included.

Based on this evidence, the board of review requested the subject's total assessment be increased to \$120,507 which reflects a market value of \$361,557 when applying the statutory level of assessment of 33.33%. The board of review further noted this valuation reflects the subject's September 2021 sale price less the 2021 Avon Township equalization factor of 1.0501.

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) [Emphasis added]. The Board finds the totality of the evidence in the record supports an increase in the subject's assessment.

The appellant contends the subject's assessment should be reduced based on comparable sales but also acknowledges the subject property sold in September 2021 for \$380,000. The board of review presented comparable sales data and the sale of the subject in an effort to increase the subject's assessment. The undisputed evidence disclosed the subject sold in September 2021 for a price of \$380,000. Information provided by the board of review, consisting of a listing sheet, indicates the sale had elements of an arm's length transaction which was not refuted by the appellant.

The parties submitted ten comparable sales for the Board's consideration. The board of review and the appellant acknowledge the subject's September 2021 sale price of \$380,000. The Board gives less weight to appellant comparables #1, #2, #3 and #5 along with board of review comparables #2, #3 and #5 which differ from the subject in foundation type, unfinished basement and/or presence of an inground swimming pool. Besides the subject's sale price, the Board finds the best evidence of market value, in terms of comparable sales, to be appellant comparable #4 and board of review comparables #1 and #4 which are more similar to the subject in location, design, dwelling size and other features. These best comparables sold from June 2020 to December 2021 for prices ranging from \$281,000 to \$425,000 or from \$110.89 to \$165.11 per square foot of living area, including land.

In addition, the Board finds the three most similar comparable sales presented by the parties have total assessments ranging from \$87,629 to \$116,934 or from \$34.40 to \$45.43 per square foot of living area, land included. The subject's current total assessment of \$103,448 or \$42.91 falls within the range of total assessments established by the best comparable sales in this record. Moreover, the board of review's proposed increase in the subject's total assessment to \$120,507 or \$49.98 per square foot of living area, land included, falls above the range of total assessments established by the best comparable sales in the record.

In conclusion, the Board finds the most credible market value evidence in the record is the subject's arm's length sale price of \$380,000 or \$157.61 per square foot of living area, land included. The subject's sale price demonstrates the subject property is underassessed in relation

to its assessment, which reflects an estimated market value of \$311,122 or \$129.04 per square foot of living area, land included.

The Illinois Supreme Court has ruled that a contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, **the sale of a property during the tax year in question** is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.ap.3d 369m 375 (1st Dist. 1983) [Emphasis added]

Therefore, the Board finds an increase in the subject's assessment is justified, but not to the level as requested by the board of review in order to maintain uniformity of assessments.

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:

September 19, 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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