



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

APPELLANT: Efrain Caballero
DOCKET NO.: 21-01393.001-R-1
PARCEL NO.: 06-16-401-016

The parties of record before the Property Tax Appeal Board are Efrain Caballero, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$6,998
IMPR.: \$59,651
TOTAL: \$66,649

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 bi-level/raised ranch dwelling of vinyl siding exterior construction with 1,151 square feet of living area. The dwelling was built in 2003. Features of the home include a finished lower level, a partial basement, central air conditioning, and a 576 square foot garage. The property has an approximately 5,380 square foot site and is located in Round Lake Beach, Avon 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 with two of these having the same assessment neighborhood code as the subject property and located from 0.42 of a mile to 1.11 miles from the subject. The properties have sites that range in size from 5,230 to 7,240 square feet of land area. The comparables are improved with tri-level or bi-level/raised ranch dwellings of vinyl siding exterior construction with either 1,080 or 1,104 square feet of living area. The

homes were built from 1980 to 2001. The comparables each have a finished lower level with one of these also having a partial basement. Each dwelling has central air conditioning, and a garage that ranges in size from 220 to 576 square feet of building area. One comparable has one fireplace. The properties sold from October 2019 to October 2020 for prices ranging from \$120,000 to \$147,000 or from \$111.11 to \$136.11 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$45,995 which reflects a market value of \$137,999 or \$119.89 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 \$66,649. The subject's assessment reflects a market value of \$200,448 or \$174.15 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 information on four comparable sales with the same assessment neighborhood code as the subject property and located within 0.73 of a mile from the subject. The properties have sites that range in size from 5,000 to 8,320 square feet of land area. The comparables are improved with bi-level/raised ranch dwellings of vinyl siding exterior construction ranging in size from 925 to 1,132 square feet of living area. The homes were built from 1973 to 1986. The comparables each have a finished lower level with two of these also having a partial basement. Each comparable has central air conditioning. Three comparables each have a garage with either 480 or 576 square feet of building area. The properties sold from October 2020 to November 2021 for prices ranging from \$170,000 to \$235,000 or from \$181.46 to \$207.60 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 as well as board of review comparables #3 and #4 which lack basements and/or a garage, features of the subject. Additionally, the appellant's comparable #3 has a dissimilar tri-level design when compared to the subject's bi-level/raised ranch style and is located over one mile from the subject being less proximate in location to the subject than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #2 as well as board of review comparables #1 and #2 which are overall more similar to the subject in location, dwelling size, and have a lower level with a partial basement like the subject. However, each

comparable is an older dwelling than the subject suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. Nevertheless, these three comparables sold from October 2020 to November 2021 for prices ranging from \$147,000 to \$235,000 or from \$136.11 to \$207.60 per square foot of living area, land included. The subject's assessment reflects a market value of \$200,448 or \$174.15 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject including but not limited to age, the Board finds a reduction in the subject's estimated market value as reflected by its 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: 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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