



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

APPELLANT: P. Balma & M. Chavez  
DOCKET NO.: 12-02575.001-R-1  
PARCEL NO.: 04-18-203-018

The parties of record before the Property Tax Appeal Board are P. Balma & M. Chavez, the appellants, by attorney Jerri K. Bush of Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$4,186  
**IMPR.:** \$37,630  
**TOTAL:** \$41,816

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2012 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 tri-level style single family dwelling of frame construction with 1,186 square feet of above grade living area. The dwelling was constructed in 1993. Features of the home include a lower level finished with 648 square feet of living area, central air conditioning and an attached garage with 560 square feet of building area. The

property has an 8,092 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with tri-level style dwellings that have 1,204 and 1,232 square feet of above grade living area. The comparables were constructed in 1994 and 1995. The comparables have 625 and 616 square feet of below grade finished area, one comparable has a fireplace and each comparable has garage with 400 or 528 square feet of building area. These properties sold in May 2011 and October 2011 for prices ranging from \$81,000 to \$90,000 or from \$67.28 to \$73.05 per square foot of above grade living area. Adjustments were made to the comparables for date of sale and differences from the subject to arrive at adjusted prices ranging from \$79,736 to \$84,288. The appellants requested the subject's assessment be reduced to \$41,816 to reflect a market value of \$78,544.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,816. The subject's assessment reflects a market value of \$127,800 or \$107.76 per square foot of above grade living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a written statement from Martin P. Paulson, Clerk of the Board of Review, asserting there was no support for the adjustments to the comparable sales presented by the appellant and no evidence the adjustments were applied by a qualified state licensed appraiser.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with tri-level style single family dwellings that ranged in size from 966 to 1,380 square feet of above grade living area. The dwellings were constructed from 1988 to 2002. Each comparable has lower level living area ranging in size from 504 to 736 square feet, five comparables have central air conditioning, one comparable has a fireplace and each comparable has an attached or detached garage ranging in size from 440 to 552 square feet of building area. The comparables sold from December 2010 to September 2011 for prices ranging from \$105,000 to \$145,000 or from \$104.17 to \$122.15 per square foot of above grade living area, including land. The board of review requested confirmation of the subject's assessment.

**Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables sales submitted by the parties improved with tri-level style dwellings that had varying degrees of similarity to the subject property. The Board gives most weight to the appellants' comparables and comparables #1, #2 and #3 submitted by the board of review as these comparables were most similar to the subject in age. These comparables sold for prices ranging from \$62.28 to \$117.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$107.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given to board of review sales #3, #4 and #5 due to the fact these comparables differed slightly more from the subject in age. Based on this evidence the Board finds 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.

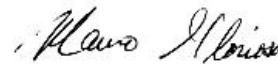
\_\_\_\_\_  
Chairman




\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: June 26, 2015



\_\_\_\_\_  
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 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 the subsequent year 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.

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.