



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

APPELLANT: Sonia Venegas
DOCKET NO.: 13-01607.001-R-1
PARCEL NO.: 06-35-107-011

The parties of record before the Property Tax Appeal Board are Sonia Venegas, the appellant; 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: \$ 17,731
IMPR.: \$ 67,556
TOTAL: \$ 85,287

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 2013 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 frame dwelling that has 3,798 square feet of living area. The dwelling was constructed in 1941. Features include an unfinished basement, central air conditioning and a 576 square foot detached garage. The subject parcel has 15,246 square feet of land area. The

subject property is located in Avon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted five comparable sales located from .70 of a mile to 2.45 miles from the subject property. Only comparable #5 was located in the subject's same assessment neighborhood code as defined by the local assessor. The comparables had varying degrees of similarity when compared to the subject in land area, design, size, age, and features. The comparables sold from May 2012 to April 2013 for prices ranging from \$190,000 to \$318,000 or from \$64.61 to \$105.12 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,287. The subject's assessment reflects an estimated market value of \$256,579 or \$67.56 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. In support of the subject's assessment, the board of review submitted four comparable sales located from .12 to .34 of a mile from the subject property. The comparables had varying degrees of similarity when compared to the subject in land area, design, size, age, and features. The comparables sold from December 2012 to June 2014 for prices ranging from \$200,500 to \$260,000 or from \$63.21 to \$141.36 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of 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 failed to meet this burden of proof.

The record contains nine comparable sales for the Board's consideration. The Board gave less weight to comparables #1 through #4 submitted by the appellant due to their distant location when compared to the subject. The Board also gave less weight to comparables #3 and #4 submitted by the board of review as these sales occurred in May and June of 2014, well past the subject's January 1, 2013 assessment date. Furthermore, these properties had dwellings that were considerably smaller than the subject. The Board finds the remaining three comparables were more similar when compared to the subject in location, land area, design, age and features. They sold for prices ranging from \$190,000 to \$260,000 or from \$63.21 to \$109.94 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$256,579 or \$67.56 per square foot of living area including land, which falls within the range established by the most similar comparable sales in this record. Therefore, no reduction in the subject's assessment is 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: January 22, 2016

A. Proctor

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.