



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

APPELLANT: Jose Escobar
DOCKET NO.: 13-02051.001-R-1
PARCEL NO.: 10-25-211-028

The parties of record before the Property Tax Appeal Board are Jose Escobar, 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: \$ 10,716
IMPR.: \$ 44,279
TOTAL: \$ 54,995

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 one and one-half story frame dwelling that has 1,650 square feet of living area. The dwelling was constructed in 1964. Features include an unfinished basement and a 440 square foot garage. The subject property has 8,350 square feet of land area. The subject property is located in Freemont Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of these claims, the appellant submitted three comparable properties located from .02 to .50 of

a mile from the subject. The comparables are improved with one-story or two-story frame dwellings that were built from 1954 to 1969. The dwellings range in size from 1,506 to 1,588 square feet of living area and are situated on sites that contain from 8,450 to 10,050 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$18,790 to \$21,436 or from \$11.95 to \$14.23 per square foot of living area. Comparables #1 and #3 sold in October 2011 and March 2012 for prices of \$95,000 and \$89,250 or \$59.82 and \$56.77 per square foot of living area including land, respectively. 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 \$54,995. The subject's assessment reflects an estimated market value of \$165,448 or \$100.27 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%. The subject property has an improvement assessment of \$44,279 or \$26.84 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four comparable properties.

The comparables are located from .04 to .11 of a mile from the subject. The comparables are improved with one and one-half story frame dwellings that were built from 1942 to 1945. The dwellings range in size from 1,170 to 1,650 square feet of living area and are situated on sites that contain 8,350 or 8,951 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$37,210 to \$43,063 or from \$26.10 to \$31.80 per square foot of living area. The comparables sold from November 2011 to October 2013 for prices ranging from \$146,000 to \$170,000 or from \$93.59 to \$141.03 per square foot of living area including land.

With respect to the evidence submitted by the appellant, the board of review argued comparable #1 does not have a basement and comparables #2 and #3 are one-story dwellings. The board of review argued comparable #3 is located in a different neighborhood and township than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued assessment inequity as one of the basis to 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). The Board finds the appellant failed to meet this burden of proof.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave little weight to the appellant's comparables due to their dissimilar design when compared to the subject. In addition, comparable #1 does not have a basement and comparable #2 does not have a garage, inferior to the subject. Finally, comparable #3 is not located in the subject's neighborhood. The Board also gave little weight to comparable #4 submitted by the board of review due to its smaller dwelling size and superior finished basement when compared to the subject. The Board finds comparables #1 through #3 submitted by the board of review were most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments ranging from \$41,356 to \$43,063 or from \$26.10 to \$27.99 per square foot of living area. The subject property had an improvement assessment of \$44,279 or \$26.84 per square foot of living area, which falls within the range of the comparables on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The appellant argued overvaluation as an alternative basis of the appeal. 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 no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the comparable sales submitted by the appellant due to their dissimilar design when compared to the subject. Additionally, comparable #1 does not have a basement and comparable #3 is not located in the subject's neighborhood. Finally comparable #1 sold in 2011, which is less indicative of market value as of the subject's January 1, 2013 assessment. Similarly, the Board gave less weight to comparable #3 submitted by the board of review due to its 2011 sale date. The Board also gave less weight to comparable #4 submitted by the board of review due to its smaller dwelling size and superior finished basement when compared to the subject. The Board finds comparables #1 and #2 submitted by the board of review were most similar to the subject in location, design, age, dwelling size and features. These comparables sold for prices of \$146,000 and \$170,000 or \$93.59 and \$112.88 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$165,448 or \$100.27 per square foot of living area including land, which is

supported by the most similar comparable sales contained in the record. Based on this analysis, the Board finds no reduction in the subject's assessment is justified based on a preponderance of market value evidence contained in this record.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.