



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

APPELLANT: Roxana Avalos & Jose Moises
DOCKET NO.: 13-02052.001-R-1
PARCEL NO.: 10-08-102-006

The parties of record before the Property Tax Appeal Board are Roxana Avalos & Jose Moises, the appellants; 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: \$ 10,967
IMPR.: \$ 42,156
TOTAL: \$ 53,123

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 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 2,376 square feet of living area. The dwelling was constructed in 2004. Features include an unfinished basement, central air conditioning, one fireplace and a 704 square foot garage. The subject property has a 10,093 square foot site. The subject property is located in Freemont Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. The appellants did not challenge the subject's

land assessment. In support of these claims, the appellants submitted three comparable properties located from .41 to .53 of a mile from the subject. The comparables are improved with two-story frame dwellings that were built in 2004. The dwellings contain 2,376 square feet of living area and are situated on sites that contain from 8,685 to 10,755 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$39,127 to \$41,033 or from \$16.47 to \$17.27 per square foot of living area. The comparables sold from February 2004 to September 2012 for prices ranging from \$200,000 to \$246,990 or from \$84.18 to \$103.95 per square foot of living area including land. Based on this evidence, the appellants 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 \$53,123. The subject's assessment reflects an estimated market value of \$159,817 or \$67.26 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 \$42,156 or \$17.74 per square foot of living area. In support of the subject's assessment, the board of review submitted letter addressing the appeal and four comparable properties.

The comparables are located from .51 to .92 of a mile from the subject. The comparables are improved with two-story frame dwellings that were built in 2003 or 2004. The dwellings contain from 2,236 to 2,394 square feet of living area and are situated on sites that contain from 9,749 to 12,162 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$39,221 to \$43,035 or from \$17.40 to \$18.04 per square foot of living area. The comparables sold from May 2012 to February 2014 for prices ranging from \$160,000 to \$207,500 or from \$70.98 to \$86.68 per square foot of living area including land.

Conclusion of Law

The taxpayers 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 appellants failed to meet this burden of proof.

The parties submitted seven assessment comparables for the Board's consideration. The Board finds both parties' comparables

were generally similar to the subject in location, design, age, dwelling size and features. They had improvement assessments ranging from \$39,127 to \$43,035 or from \$16.47 to \$18.04 per square foot of living area. The subject property had an improvement assessment of \$42,156 or \$17.71 per square foot of living area, which falls within the range of the comparables on a per square foot basis. Thus, the Board finds the subject's improvement assessment is supported.

The appellants 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparable sales #1 and #3 submitted by the appellants. These properties sold in 2004, which are dated and less indicative of market value as of the subject's January 1, 2013 assessment. Similarly, the Board gave less weight to comparable #4 submitted by the board of review due to its 2014 sale date, over one year after the assessment date. The Board finds comparable #2 submitted by the appellants and comparables #1 though #3 submitted by the board of review were are most similar to the subject in location, land area, design, age, dwelling size, features and sold most proximate in time in relation to the January 1, 2013 assessment. They sold for prices ranging from \$160,000 to \$200,000 or from \$70.98 to \$84.18 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$159,817 or \$67.26 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. This evidence suggests the subject property is under-assessed. However, the board of review requested confirmation of the subject's assessment. Based on the evidence contained in this record, the Board finds no reduction in the subject's assessment is warranted.

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.