



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

APPELLANT: Jesus Soto
DOCKET NO.: 13-02056.001-R-1
PARCEL NO.: 15-08-110-018

The parties of record before the Property Tax Appeal Board are Jesus Soto, 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: \$ 15,080
IMPR.: \$ 62,003
TOTAL: \$ 77,083

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 bi-level frame dwelling that has 1,170 square feet of above grade living area. The dwelling was constructed in 1963. Features include a 1,014 square foot finished lower level, central air conditioning and a 520 square foot attached garage. The subject has an 8,400 square foot site. The subject property is located in Vernon 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 .10 to .35 of a mile from the subject. The comparables are improved with split-level frame dwellings that were built from 1961 to 1964. The dwellings contain 1,014 or 1,156 square feet of above grade living area and are situated on sites that contain from 9,191 to 12,160 square feet of land area. They had finished lower levels that contain 546 or 696 square feet. Other features have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$20,112 to \$52,768 or from \$17.40 to \$52.04 per square foot of living area. The comparables sold from March 2004 to June 2011 for prices ranging from \$101,075 to \$240,000 or from \$87.44 to \$236.69 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,083. The subject's assessment reflects an estimated market value of \$231,898 or \$198.20 per square foot of above grade 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 \$62,003 or \$52.99 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 assessment comparables.

In support of the subject's assessment, the board of review submitted an equity analysis of four comparables located in close proximity to the subject. The comparables are improved with bi-level frame dwellings that were built from 1961 to 1972. The dwellings contain from 1,102 to 1,204 square feet of above grade living area and are situated on sites that contain from 8,908 to 9,757 square feet of land area. They had finished lower levels that contain from 552 to 1,080 square feet. Other features have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$55,210 to \$60,101 or from \$48.05 to \$54.54 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

With regard the evidence submitted by the appellant, the board of review argued comparables #1 and #2 have lower levels that are 46% smaller than the subject and comparable #3 is assessed based on its "as is" foreclosure sale, which occurred 18 months prior to the assessment date.

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 less weight to the comparables submitted by the appellant due to their smaller finished lower levels when compared to the subject. The Board also gave less weight to comparable #1 submitted by the board of review due to its smaller finished lower level and newer age when compared to the subject. The Board finds comparables #2, #3 and #4 submitted by the board of review are most similar to the subject in location, design, age, dwelling size, finished lower level area and features. They had improvement assessments ranging from \$55,210 to \$60,101 or from \$48.05 to \$54.54 per square foot of above grade living area. The subject property has an improvement assessment of \$62,003 or \$52.99 per square foot of living area, which falls within the range established by the most similar comparables on a per square foot basis. Therefore, 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 the burden of moving forward.

The appellant submitted three comparable sales for the Board's consideration. These properties sold in 2004, 2010 and 2011, which are dated and less indicative of market value as of the subject's January 1, 2013 assessment date. As a result, the Board finds the appellant did not meet the burden of moving forward in order to shift the burden to the board of review. In Commonwealth Edison Company v. Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008), the court held the appellant never carried its burden of production on such claim and never shifted the burden to the board of review to support its position on the value of the subject property, citing section 1910.63 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(a)).

Based on the evidence contained in this record, the Board finds no change in the assessment of the subject property 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.

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.