



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

APPELLANT: Carlos & Gabriela Gonzalez
DOCKET NO.: 13-02064.001-R-1
PARCEL NO.: 08-05-403-001

The parties of record before the Property Tax Appeal Board are Carlos & Gabriela Gonzalez, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 6,829
IMPR.: \$ 10,451
TOTAL: \$ 17,280

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 one-story frame dwelling that has 864 square feet of living area. The dwelling was constructed in 1954. Features include an unfinished basement and a 484 square foot garage. The subject property has a 7,755 square foot site. The subject property is located in Waukegan 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 .22 to .45 of mile from the subject. The comparables are improved with one-story frame dwellings that were built in 1954. The dwellings contain from 768 to 912 square feet of living area. Their land sizes were not disclosed. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$14,851 to \$17,152 or from \$16.28 to \$20.26 per square foot of living area. The comparables sold in November 2012 or March 2013 for prices ranging from \$22,500 to \$35,000 or from \$29.30 to \$38.38 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 \$22,663. The subject's assessment reflects an estimated market value of \$68,180 or \$78.91 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 \$15,834 or \$18.33 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 .18 to .23 of a mile from the subject. The comparables are improved with one-story frame dwellings that were built in 1952 or 1954. The dwellings contain 768 or 864 square feet of living area and are situated on sites that contain from 6,086 to 13,967 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$15,217 to \$17,119 or from \$19.81 to \$20.26 per square foot of living area. The comparables sold from May 2012 to November 2013 for prices ranging from \$48,000 to \$76,500 or from \$55.56 to \$99.61 per square foot of living area including land.

With regard the evidence submitted by the appellants, the board of review argued comparable #1 lacks a basement and the two other comparables are assessed lower than the subject on a per square foot basis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants argued overvaluation as one of the 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 met this burden of proof and a 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

submitted by the appellants. Comparable #1 lacks a basement, inferior to the subject. Furthermore, the appellants failed to disclose the land sizes of the comparables for comparison to the subject, which further detracts from the weight of the evidence. The Board gave less weight to comparable #4 submitted by the board of review due to its larger land size when compared to the subject. The Board finds comparables #1 through #3 submitted by the board of review are most similar to the subject in location, land area, design, age, dwelling size and features. They sold for prices ranging from \$48,000 to \$53,000 or from \$55.56 to \$69.01 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$68,180 or \$78.91 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in the record. Based on the evidence contained in this record, the Board finds a reduction in the subject's assessment is warranted based on the market value claim.

The taxpayers argued assessment inequity as an alternative 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 parties submitted seven assessment comparables for the Board's consideration. After considering the assessment reduction granted based on the overvaluation claim, the Board finds no further reduction in warranted on the basis of uniformity of assessments.

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 Alvares

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.