



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

APPELLANT: Mario Lopez-Ochoa
DOCKET NO.: 13-02065.001-R-1
PARCEL NO.: 08-19-205-014

The parties of record before the Property Tax Appeal Board are Mario Lopez-Ochoa, 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: \$8,552
IMPR.: \$18,968
TOTAL: \$27,520

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 is improved with a tri-level style single family dwelling with aluminum siding that contains 1,072 square feet of above ground living area. The dwelling was constructed in 1975. Features of the property include a lower level with 572 square feet of finished area, central air conditioning, one fireplace and a detached garage with 440 square feet of building area. The property has a 7,485 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with tri-level style dwellings that ranged in size from 1,057 to

1,152 square feet of above ground living area. The dwellings were constructed from 1968 to 1979. Each comparable has a lower level with finished area ranging in size from 518 to 625 square feet, one comparable has central air conditioning and two comparables had either an attached or detached garage with 528 and 484 square feet of building area, respectively. The comparables were located from 2.26 to 3.35 miles from the subject property. The comparables had improvement assessments that ranged from \$8,888 to \$20,820 or from \$7.72 to \$18.59 per square foot of above ground living area. These same comparables sold from August 2011 to March 2012 for prices ranging from \$23,000 to \$65,000 or from \$20.54 to \$61.49 per square foot of above ground living area, including land. The appellant identified comparables #2 and #3 as foreclosures. The appellant also indicated that the subject property was purchased in June 2012 for a price of \$80,000, but provided no details surrounding the transaction. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$8,969 and the total assessment be reduced to \$17,521.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,520. The subject property has an improvement assessment of \$18,968 or \$17.69 per square foot of above ground living area. The subject's total assessment reflects a market value of \$82,792 or \$77.23 per square foot of above ground living area, including land, when using the 2013 three year average median level of assessments for Lake County of 33.24%.

In support of its contention of the correct assessment the board of review submitted information on eight comparables improved with tri-level style dwellings that ranged in size from 982 to 1,194 square feet of above ground living area. The dwellings were constructed from 1967 to 1982. Each comparable had a lower level with two having finished area of 588 and 546 square feet, four comparables had central air conditioning, three comparables had one fireplace and each comparable had a garage ranging in size from 440 to 576 square feet of building area. The comparables were located from .032 to .258 of a mile from the subject property. The comparables had improvement assessments ranging from \$18,192 to \$30,086 or from \$17.66 to \$26.61 per square foot of living area. Board of review comparables #5 through #8 sold from October 2012 to July 2013 for prices ranging from \$87,000 to \$147,000 or from \$82.39 to \$133.51 per square foot of above ground living area, including land.

The board of review also submitted a copy of the Multiple Listing Service listing of the subject property disclosing the subject property sold in June 2012 for a price of \$80,000. The property had been listed for 22 days, was sold in "as-is" condition and the property was in pre-foreclosure. Additionally, the board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration indicating the subject property had been advertised for sale but was sold by a financial institution or

government agency. The seller was identified as the Secretary of Housing and Urban Development (HUD).

The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part assessment inequity as the basis of 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review comparables as these comparables were most similar to the subject in location and relatively similar to the subject in style, age and features. These comparables had improvement assessments that ranged from \$17.66 to \$26.61 per square foot of above ground living area. The subject's improvement assessment of \$17.69 per square foot of above ground living area falls within the range established by the best comparables in this record. Less weight was given the appellant's comparables due to differences from the subject in location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

The appellant also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best comparable sales in the record were board of review comparables #5 through #8, which were most similar to the subject in location. These comparables had varying degrees of similarity to the subject property and sold for prices ranging from \$87,000 to \$147,000 or from \$82.39 to \$133.51 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$82,792 or \$77.23 per square foot of above ground living area,

including land, which is below the range established by the best sales in this record. Less weight was given the appellant's comparables due to location, the fact that two of the sales occurred in 2011, not proximate in time to the assessment date, and two comparables were identified as foreclosures. Less weight was given the subject's sale, even though the purchase price is somewhat supportive of the assessment, due to the fact that the property was in pre-foreclosure and sold by HUD, which calls into question the arm's length nature of the transaction. Additionally, the sale of the subject property was not as proximate in time to the assessment date at issue as were board of review comparable sales #5 through #7. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

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.