



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

APPELLANT: Maria Gomez
DOCKET NO.: 13-02069.001-R-1
PARCEL NO.: 08-20-309-020

The parties of record before the Property Tax Appeal Board are Maria Gomez, 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: \$5,538
IMPR.: \$18,090
TOTAL: \$23,628

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 one-story dwelling of wood siding exterior construction with 1,008 square feet of living area. The dwelling was constructed in 1952. Features of the property include an unfinished basement and a detached garage with 528 square feet of building area. The property has a 6,926 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 1-story dwellings with asbestos siding or aluminum siding exteriors that ranged in size from 780 to 950 square feet of living area. The dwellings were constructed from 1951 to 1954.

Each comparable had a detached garage ranging in size from 280 to 352 square feet of building area. The comparables had improvement assessments that ranged from \$9,720 to \$14,048 or from \$10.68 to \$14.79 per square foot of living area. These same comparables sold from January 2007 to January 2013 for prices ranging from \$20,000 to \$95,000 or from \$21.98 to \$121.79 per square foot of living area, including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$9,461 and the total assessment be reduced to \$14,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,628. The subject property has an improvement assessment of \$18,090 or \$17.95 per square foot of living area. The subject's total assessment reflects a market value of \$71,083 or \$70.52 per square foot of 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 four comparables improved with 1-story dwellings of aluminum siding or brick exterior construction that ranged in size from 918 to 1,092 square feet of living area. The dwellings were constructed from 1950 to 1957. Each comparable had an unfinished basement, two comparables had central air conditioning, one comparable had a fireplace and three comparables had garages ranging in size from 280 to 576 square feet of building area. The comparables had improvement assessments ranging from \$16,231 to \$23,210 or from \$17.52 to \$21.25 per square foot of living area. These comparables sold from April 2012 to December 2013 for prices ranging from \$70,000 to \$108,000 or from \$66.67 to \$98.90 per square foot of living area, including land.

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 on this basis.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties were most similar to the subject in size and features. These comparables had improvement assessments that ranged from \$17.52 to \$21.25 per square foot of living area. The subject's improvement assessment of \$17.95 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the appellant's comparables due to the fact that none of these comparables had a basement while the subject had a full unfinished basement. 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 evidence of market value to be the comparables submitted by the board of review as these properties were most similar to the subject in size and features. Furthermore, these comparables sold proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$70,000 to \$108,000 or from \$66.67 to \$98.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,083 or \$70.52 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Less weight was given the appellant's comparables due to the fact that none of these comparables had a basement while the subject had a full unfinished basement. Furthermore, appellant's comparables #1 and #2 did not sell proximate in time to the assessment date at issue. 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.