



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

APPELLANT: Lissbeth Tores  
DOCKET NO.: 13-02072.001-R-1  
PARCEL NO.: 08-16-404-021

The parties of record before the Property Tax Appeal Board are Lissbeth Tores, 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:** \$ 6,709  
**IMPR.:** \$ 29,057  
**TOTAL:** \$ 35,766

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 two-story frame dwelling that has 2,240 square feet of living area. The dwelling was constructed in 1905. Features include an unfinished basement, one fireplace, and a 324 square foot garage. The subject property has a 6,688 square foot site. The subject property is located in Waukegan 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 1.12 to 1.52 miles from the subject. The comparables are improved with two-story frame dwellings that were built from 1901 to 1930. The dwellings contain from 2,236 to 2,498 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 \$19,927 to \$24,190 or from \$8.01 to \$10.82 per square foot of living area. The comparables sold from November 2010 to June 2013 for prices ranging from \$37,000 to \$60,000 or from \$16.52 to \$24.02 per square foot of living area including land. Based on this evidence, the appellant 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 \$35,766. The subject's assessment reflects an estimated market value of \$107,599 or \$48.04 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 \$29,057 or \$12.97 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and eight comparable properties.

The comparables are located from .04 to .99 of a mile from the subject. The comparables are improved with two-story or two and one-half story frame or brick dwellings that were built from 1901 to 1930. The dwellings contain from 2,108 to 2,594 square feet of living area and are situated on sites that contain from 5,296 to 13,256 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$24,620 to \$38,964 or from \$10.40 to \$15.02 per square foot of living area. Comparables #5 through #8 sold from June 2011 to September 2013 for prices ranging from \$115,000 to \$139,900 or from \$47.70 to \$60.12 per square foot of living area including land.

With regard to the evidence submitted by the appellant, the board of review argued the comparables are located in excess of one mile from the subject and comparable #1 sold in 2010, two years prior to the assessment date. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **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 11 assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant location in relation to the subject. The Board finds the assessment comparables submitted by the board of review are more similar to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$24,620 to \$38,964 or from \$10.40 to \$15.02 per square foot of living area. The subject property has an improvement assessment of \$29,057 or \$12.97 per square foot of living area, which falls within the range established by the most similar comparables contained in the record. 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 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 submitted by the appellant due to their distant location in relation to the subject. In addition, comparable #1 sold in 2011, which is dated and less indicative of market value as of subject's January 1, 2013 assessment. Finally, the appellant 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 #8 submitted by the board of review due to its 2011 sale date. The Board finds the three remaining comparable sales submitted by the board of review are more similar to the subject in location, land area, design, age, dwelling size and features. They sold for prices of ranging from \$124,000 to \$139,900 or from \$53.16 to \$60.12 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$107,599 or \$48.04 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. Based on this evidence, 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.