



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

APPELLANT: Alfonso & Maria Alvarez
DOCKET NO.: 13-02075.001-R-1
PARCEL NO.: 08-21-310-008

The parties of record before the Property Tax Appeal Board are Alfonso & Maria Alvarez, 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: \$ 5,484
IMPR.: \$16,406
TOTAL: \$21,890

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 part one-story and part one and one-half story dwelling of stucco exterior construction that has 1,350 square feet of living area. The dwelling was constructed in 1901. Features include an unfinished basement and a 480 square foot garage. The subject property has an 8,114 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 .53 to .95 of mile from the subject. The comparables are improved with a 1.75, and two, part one-story and party one and one-half story frame dwellings that were built from 1901 to 1930. The dwellings contain from 1,284 to 1,378 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 \$5,253 to \$15,400 or from \$4.09 to \$11.70 per square foot of living area. The comparables sold from February 2010 to July 2012 for prices ranging from \$16,800 to \$25,900 or from \$12.19 to \$20.17 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 \$23,768. The subject's assessment reflects an estimated market value of \$71,504 or \$52.97 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 \$18,284 or \$13.54 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, four assessment comparables and four comparable sales.

The assessment comparables (#1 through #4) are located from .07 to .15 of a mile from the subject. The comparables are improved with one and one-half story or two-story brick or frame dwellings that were built from 1901 to 1930. The dwellings contain from 1,456 to 1,532 square feet of living area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$16,909 to \$19,013 or from \$11.53 to \$13.06 per square foot of living area.

The comparable sales (#5 through #8) are located from .30 to .47 of a mile from the subject. The comparables are improved with a one and one-half story, a part one-story and part one and one-half story, and two, two-story brick or frame dwellings that were built from 1910 to 1928. The dwellings contain from 1,196 to 1,430 square feet of living area and are situated on sites that contain from 3,331 to 10,870 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from May 2011 to April 2014 for prices ranging from \$60,450 to \$71,888 or from \$48.95 to \$58.53 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers argued assessment inequity as one of 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 parties submitted seven assessment comparables for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$5,253 to \$19,013 or from \$4.09 to \$13.06 per square foot of living area. The subject property has an improvement assessment of \$18,284 or \$13.54 per square foot of living area, which falls above the range of both parties' comparables on a per square foot basis. Therefore, the Board finds the subject's improvement assessment is excessive and a reduction is warranted.

The appellants 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 parties submitted seven comparable sales for the Board's consideration. After considering the assessment reduction granted on the basis of uniformity, the Board finds no further reduction in subject's assessment is warranted based on the market value evidence contained in this record.

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. Hertel

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.