



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

APPELLANT: Hersain Rodriguez (Chicago Title Land Trust Co.)
DOCKET NO.: 14-00575.001-R-1
PARCEL NO.: 08-07-219-021

The parties of record before the Property Tax Appeal Board are Hersain Rodriguez (Chicago Title Land Trust Co.), the appellant, by attorney James Pollard, of James A. Pollard, P.C. in Grayslake, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$5,889
IMPR.: \$15,802
TOTAL: \$21,691

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 2014 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 dwelling of frame construction with 864 square feet of living area. The dwelling was constructed in 1953. Features of the home include a full unfinished basement, central air conditioning and a detached 576 square foot garage. The property has a 7,246 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .11 to 1.33-miles from the subject. The comparables consist of one-story frame dwellings that are 58 or 61 years old. The homes each contain 864 square feet of living area with full basement, central air conditioning and two of the comparables have a garage of either 528 or 864 square feet of

building area. The properties sold between August and October 2013 for prices ranging from \$32,000 to \$50,000 or from \$37.04 to \$57.87 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$13,167 which would reflect a market value of approximately \$39,501 or \$45.72 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,691. The subject's assessment reflects a market value of \$65,099 or \$75.35 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review contended that sales #1 and #2 were not market transactions as they were not listed with the Multiple Listing Service and also these properties are located more than a mile from the subject. As to sale #3, the property was listed as an REO/foreclosure in need of TLC as set forth in the Multiple Listing Service data sheet (copy attached).

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .76 of a mile of the subject. The comparables consist of one-story frame dwellings that were built in 1950 or 1954. The comparables contain either 768 or 864 square feet of living area with full basements. Two of the comparables have central air conditioning and each has a garage ranging in size from 352 to 484 square feet of building area. The properties sold between February 2013 and June 2014 for prices ranging from \$61,000 to \$75,000 or from \$79.43 to \$97.66 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 appellant 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.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as these comparables are most distant from the subject property. The Board has also given reduced weight to appellant's comparable #3 due to its condition at the time of sale as reported by the board of review.

The Board finds the best evidence of market value to be the board of review comparable sales. These most similar comparables sold between February 2013 and June 2014 for prices ranging from \$61,000 to \$75,000 or from \$79.43 to \$97.66 per square foot of living area, including land.

The subject's assessment reflects a market value of \$65,099 or \$75.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and below the best comparables on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: July 22, 2016



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.