



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

APPELLANT: Ana Flores
DOCKET NO.: 14-01178.001-R-1
PARCEL NO.: 06-20-209-001

The parties of record before the Property Tax Appeal Board are Ana Flores, the appellant; 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: \$5,216
IMPR.: \$27,316
TOTAL: \$32,532

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 split-level style dwelling of frame exterior construction with 1,043 square feet of living area. The dwelling was constructed in 1982. Features of the home include a finished lower level, central air conditioning, a fireplace and a 576 square foot detached garage. The property has a 6,534 square foot site and is located in Round Lake Beach, Avon 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 in the same neighborhood and within 1.04 miles of the subject property. The comparables are improved with split-level or tri-level style dwellings of frame exterior construction and were built from 1974 to 1988. Each

comparable has a finished lower level and central air conditioning.¹ Two comparables have a detached or attached garage containing 294 or 480 square feet of building area. One comparable has a fireplace. The comparables range in size from 1,040 to 1,068 square feet of living area and have sites that range in size from 5,000 to 8,000 per square feet of land area. The comparables sold from June 2011 to November 2013 for prices \$63,000 and \$65,000 or from \$58.99 to \$62.50 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,532. The subject's assessment reflects a market value of \$97,635 or \$93.61 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.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that comparable sale #1 was a "dated" sale, 30 months prior to the assessment date, comparable sale #2 was a "foreclosure" sale and comparable sale #3 was a "short" sale.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .22 of a mile from the subject property. The comparables are improved with split-level style dwellings of frame exterior construction and were built from 1975 to 1992. Each comparable has a full or partial finished lower level, central air conditioning and a garage containing 440 or 784 square feet of building area.² The dwellings range in size from 912 to 1,094 square feet of living area and have sites that range in size from 5,227 to approximately 9,600 square feet of land area. The comparables sold from October 2012 to October 2014 for prices ranging from \$103,500 to \$153,500 or from \$95.98 to \$150.93 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

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.

¹ The appellant's grid analysis depicts the appellant's comparable sale #1 does not have central air conditioning, but according to the Multiple Listing Service sheet submitted by the board of review this comparable does have central air conditioning.

² The board of review's grid analysis reported incorrect information for lot size, finished basement area, central air conditioning and garages. The corrected information was obtained from the Multiple Listing Service sheets and property record cards supplied by the board of review. The board of review's comparable sale #4 sold as two lots with the second lot containing the 28x28 detached garage per the Multiple Listing Service sheet.

As to the board of review's contention that the appellant's comparable sales #2 and #3 were foreclosure and short sale properties, the Property Tax Appeal Board takes judicial notice of Section 1-23 of the Code which defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider the appellant's comparable sales in revising and correcting the subject's assessment.

The parties submitted seven comparable sales for the Board's consideration. The board gave less weight to the appellant's comparable sale #3 along with the board of review's comparable sale #4. These sales occurred in June 2011 and October 2012, which is less indicative of fair market value as of the subject's January 1, 2014 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review comparable sales #1, #2 and #3. These most similar comparables sold from May 2013 to October 2014 for prices ranging from \$65,000 to \$105,000 or from \$62.02 or \$113.49 per square foot of living area, land included. The subject's assessment reflects a market value of \$97,635 or \$93.61 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering any necessary adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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.



Chairman



Member



Member



Member



Acting 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: September 23, 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.