



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

APPELLANT: Marvin A Paz Velasquez
DOCKET NO.: 14-01247.001-R-1
PARCEL NO.: 08-32-404-050

The parties of record before the Property Tax Appeal Board are Marvin A Paz Velasquez, 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 **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: \$2,390
IMPR.: \$5,311
TOTAL: \$7,701

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 exterior construction with 992 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full unfinished basement. The property has a 6,288 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from .32 to .95 of a mile from the subject property. The comparables are improved with one-story single family dwellings of frame exterior construction and were built from 1901 to 1930. Each comparable has an unfinished basement and four comparables have a detached garage ranging in size from 192 to 400 square feet of building area. The dwellings range in size from 984 to 1,115 square feet of living area and have sites that range in size from 5,076 to 12,378 square feet of land area. The comparables sold from September 2012 to October 2013 for prices ranging from \$3,200 to

\$23,000 or from \$3.10 to \$23.37 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced \$4,408 for an estimated market value of \$13,225 or \$13.33 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,021. The subject's assessment reflects a market value of \$33,076 or \$33.34 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 the appellant's comparable #1 had foundation and repair issues, comparable #2 sold uninsured and "as is" and comparable #3 was an unadvertised sale between relatives, per the PTAX-203 submitted with the board of review evidence. Therefore, Paulson on behalf of the board of review requests that the subject's January 1, 2014 assessment be confirmed.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .18 to .62 of a mile from the subject property. The comparables are improved with one-story single family dwellings of frame or brick exterior construction and were built from 1910 to 1950. Each comparable has an unfinished basement and a garage ranging in size from 308 to 528 square feet of building area. Two comparables have central air conditioning.¹ The dwellings range in size from 930 to 1,118 square feet of living area and have sites that range in size from 4,747 to 6,137 square feet of land area. The comparables sold from June 2013 to July 2014 for prices ranging from \$31,500 to \$57,500 or from \$31.95 to \$61.83 per square foot of living area, land included.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #3 and #6 along with the board of review's comparable sales based on these comparables having a garage and/or central air conditioning when compared to the subject property's lack of a garage and central air conditioning. The Board finds the best evidence of market value to be appellant's comparable sales #4 and #5. These comparables have varying degrees of similarity when compared to the subject in location, land size, dwelling size, age, exterior construction and features. These most similar comparables sold for prices of \$23,000 and \$12,500 or \$23.37 and \$11.97 per square foot of living area,

¹ The Multiple Listing Service sheets submitted by the board of review discloses that two of the board of review's comparable sales have central air conditioning.

including land. The subject's assessment reflects a market value of \$33,076 or \$33.34 per square foot of living area, including land, which is above the most similar comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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



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: October 21, 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.