



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

APPELLANT: Jose L. Guadarrama
DOCKET NO.: 14-01540.001-R-1
PARCEL NO.: 08-28-317-013

The parties of record before the Property Tax Appeal Board are Jose L. Guadarrama, 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: \$ 3,360
IMPR.: \$18,482
TOTAL: \$21,842

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 tri-level style dwelling of vinyl siding exterior construction that has 1,191 square feet of above grade living area. The dwelling was built in 2007. Features include a 615 square foot finished lower-level, central air conditioning and a 484 square foot detached garage. The dwelling is situated on a 7,285 square foot site. The subject property is located in Waukegan Township, Lake County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed. In support of these claims, the appellant submitted information for three comparables located from 1.18 to 2.01 miles from the subject property. The comparables consist of split-level or tri-level style dwellings of vinyl siding exteriors that were built in 2005 or 2008. The comparables have partial finished lower-levels and central air conditioning. The dwellings range in size from 1,240 to 1,340 square feet of above grade living area and have sites that range in size from 3,061 to 6,250

square feet of land area. The comparables have improvement assessments ranging from \$11,206 to \$30,945 or from \$8.56 to \$24.83 per square foot of above grade living area.

The comparables sold from July 2012 to June 2013 for prices ranging from \$45,000 to \$50,000 or from \$34.38 to \$37.58 per square foot of above grade living area including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$21,842. The subject's assessment reflects an estimated market value of \$65,552 or \$55.04 per square foot of above grade living area including land when applying Lake County's 2014 three-year average median level of assessments of 33.32%. The subject property has an improvement assessment of \$18,482 or \$15.52 per square foot of above grade living area.

In support of its assessment, the board of review submitted a letter addressing the appeal and information on four comparables located from .54 to .86 of a mile from the subject property. The comparables consist of split-level or tri-level style dwellings of wood siding or vinyl siding exteriors that were built from 1998 to 2007. The comparables have finished lower-levels; two comparables have central air conditioning; and three comparables have garages that range in size from 440 to 672 square feet of building area. The dwellings range in size from 944 to 1,178 square feet of above grade living area and have sites that range in size from 5,950 to 15,003 square feet of land area. The comparables have improvement assessments ranging from \$15,612 to \$31,768 or from \$15.49 to \$26.97 per square foot of above grade living area.

The comparables sold from March 2013 to December 2014 for prices ranging from \$65,000 to \$82,500 or from \$64.48 to \$84.75 per square foot of above grade living area including land. The board of review further noted the subject property sold in October 2012 for \$71,000 or \$59.61 per square foot of above grade living area including land, which is more than its estimated market value as reflected by its 2014 assessment.

With respect to the evidence submitted by the appellant, the board of review argued the comparables are located in the neighboring city of North Chicago in excess of one mile from the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellant submitted a copy of the settlement statement associated with the sale of the subject property in October 2012 and two new assessment comparables located at 1301 Glenn Drive, North Chicago and 623 S. McAlister Ave, Waukegan, Illinois.

Conclusion of Law

As an initial matter, the Board finds it cannot consider the two new assessment comparables submitted by the appellant under rebuttal. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from

submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

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 no reduction in the subject's assessment is warranted.

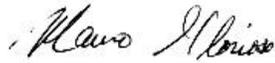
The record contains seven suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant location in a different city as the subject. Additionally, comparables #1 and #2 sold in 2012, which are dated and less indicative of market value as of the subject's January 1, 2014 assessment date. Finally, none of the comparable have a garage, inferior to the subject. Likewise, the Board gave less weight to comparable #1 submitted by the board of review as this comparable also lacks a garage. The Board finds the remaining three comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from March 2013 to July 2014 for prices ranging from \$65,000 to \$82,500 or from \$64.48 to \$76.74 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$65,552 or \$55.04 per square foot of above grade living area including land, which falls below the range established by the most similar comparable sales on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer alternatively argued assessment inequity as 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 Board finds the appellant did not meet this burden of proof.

The parties submitted seven 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 a different city as the subject. Additionally, none of the comparable have a garage, inferior to the subject. Likewise, the Board gave less weight to comparable #1 submitted by the board of review as this comparable also lacks a garage. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments that ranged from \$15,612 to \$31,768 or from \$15.49 to \$26.97 per square foot of above grade living area. The subject property has an improvement assessment of \$18,482 or \$15.52 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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.