



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

APPELLANT: Charlene Medina
DOCKET NO.: 14-01554.001-R-1
PARCEL NO.: 08-09-324-005

The parties of record before the Property Tax Appeal Board are Charlene Medina, 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: \$ 7,283
IMPR.: \$ 9,599
TOTAL: \$16,882

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 brick exterior construction that has 1,101 square feet of living area. The dwelling was built in 1953. Features include an unfinished basement, central air conditioning, a fireplace and a 294 square foot detached garage. The dwelling is situated on an 8,604 square foot site. The subject dwelling is not owner occupied. 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 on three comparables located from .10 to .15 of a mile from the subject property. The comparables consist one-story dwellings of brick exterior construction that were built from 1955 to 1965. The comparables have unfinished basements and detached garages that contain from 352 to 836 square feet of building area. Two comparables have central air conditioning. The dwellings range in size from 983 to 1,092 square feet of living area and have sites that range in size from 6,346 to 7,109 square feet of land area.

The comparables have improvement assessments ranging from \$8,666 to \$16,357 or from \$8.45 to \$16.64 per square foot of living area.

The comparables sold from August 2011 to June 2013 for prices ranging from \$45,000 to \$61,000 or from \$45.78 to \$55.86 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$23,765. The subject's assessment reflects an estimated market value of \$71,324 or \$64.78 per square foot of 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 \$16,482 or \$14.97 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and information on four assessment comparables located from .01 to .06 of a mile from the subject property. The comparables consist of one-story dwellings of brick exterior construction that were built from in 1955 or 1956. The comparables have unfinished basements, central air conditioning and garages that range in size from 240 to 352 square feet of building area. The dwellings range in size from 1,022 to 1,152 square feet of living area. The comparables have improvement assessments ranging from \$15,547 to \$17,062 or from \$14.80 to \$15.50 per square foot of living area.

The board of review further argued the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket Number 12-01852.001-R-1. The board of review submitted a copy of the decision issued by the Property Tax Appeal Board for the 2012 tax year. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$26,000 based on an agreement by the parties that was supported by the evidence in the record. The board of review's evidence indicates tax year 2011 was the beginning of the quadrennial general assessment period and township equalization factors of 1.0321 and .9925 were issued for the 2013 and 2014 tax years, respectively. The board of review argued by applying the township equalization factors to the Property Tax Appeal Board's 2012 tax year decision, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), would result in an assessment of \$26,633, which is greater than the subject's 2014 final assessment of \$23,765. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable. 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 on which a residence occupied by the owner is situated (Emphasis Added), such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different

from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds the record disclosed the subject property is not an owner occupied dwelling. Therefore, the provision that "such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period" does not of apply in this appeal.

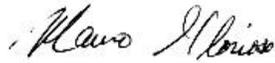
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellant submitted three comparable sales to demonstrate the subject property was overvalued. The board of review did not submit any comparable sales to support the assessment of the subject property. The Board gave less weight to the comparable #1 submitted by the appellant. This comparable sold in 2011, which is dated and less indicative of market value as of the subject's January 1, 2014 assessment date. The Board finds the two remaining comparable sales are most similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold in January 2013 and June 2013 for prices of \$45,000 and \$47,900 or \$45.78 and \$46.73 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$71,324 or \$64.78 per square foot of living area including land, which is greater than the most similar comparable sales contained in the record. 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 excessive. Therefore, a 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 parties submitted seven suggested assessment comparables to support their respective positions regarding whether the subject improvements were equitably assessed. After considering the assessment reduction granted based on the appellant's overvaluation claim, the Board finds the subject property is uniformly assessed and no further reduction is warranted based on the principals of uniformity.

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.