



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

APPELLANT: Rogelio Guzman  
DOCKET NO.: 14-01586.001-R-1  
PARCEL NO.: 08-09-312-005

The parties of record before the Property Tax Appeal Board are Rogelio Guzman, 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:** \$ 6,069  
**IMPR.:** \$19,928  
**TOTAL:** \$25,997

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 1,353 square feet of living area. The dwelling was built in 1968. Features include an unfinished basement, central air conditioning, a fireplace and a 330 square foot detached garage. The dwelling is situated on a 5,498 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 showing the subject property sold in December 2013 for \$78,000. The appellant also submitted three comparables located from .47 to 2.07 miles from the subject property. The comparables consist of one-story dwellings of aluminum or wood siding exteriors that were built in 1954 or 1967. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,330 to 1,516 square feet of living area and have sites that range in size from 6,077 to 16,666 square feet

of land area. The comparables have improvement assessments ranging from \$18,738 to \$20,854 or from \$12.36 to \$14.54 per square foot of living area. The comparables sold from March 2012 to January 2014 for prices ranging from \$40,000 to \$65,000 or from \$30.08 to \$45.33 per square foot of 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 \$25,997. The subject's assessment reflects an estimated market value of \$77,999 or \$57.65 per square foot of living area including land when applying the statutory level of assessment of 33.33%. The subject property has an improvement assessment of \$19,928 or \$14.73 per square foot of living area.

In support of its assessment, the board of review submitted a letter addressing the appeal and information on four comparables located from .23 to .47 of a mile from the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built from 1957 to 1963. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,200 to 1,357 square feet of living area and have sites that range in size from 5,800 to 8,209 square feet of land area. The comparables have improvement assessments ranging from \$19,011 to \$20,675 or from \$14.10 to \$15.94 per square foot of living area. The comparables sold from April 2013 to August 2014 for prices ranging from \$70,000 to \$130,000 or from \$51.58 to \$108.33 per square foot of living area including land.

With respect to the evidence submitted by the appellant, the board of review argued the subject's assessment reflects an estimated market value of approximately \$77,997, which is less than its December 2013 sale price of \$78,000, yet the appellant is requesting an assessment that reflects an estimated market value of \$45,000. The board of review argued two of the appellant's comparables are located in different neighborhoods that are approximately two miles in distance from the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellant submitted three new comparables.

### **Conclusion of Law**

As an initial matter, the Board finds it cannot consider the three new 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 information pertaining to the subject's sale price and seven comparable sales for the Board's consideration. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). The Property Tax Appeal Board finds there is no evidence showing the subject's sale was not an arm's-length transaction. The Board finds the best evidence of the subject's market value is its December 2013 sale price for \$78,000. The subject's assessment reflects an estimated market value of \$77,999, one dollar less than its recent sale price. Therefore, no reduction in the subject's assessment is warranted.

The Board finds the most similar comparable sales contained in this record further supports the subject's estimated market value as reflected by its assessment. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #3 are located in different neighborhoods that are approximately two miles in distance from 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 comparables have a basement, inferior to the subject. The Board finds the comparable sales submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from April 2013 to August 2014 for prices ranging from \$70,000 to \$130,000 or from \$51.58 to \$108.33 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$77,999 or \$57.65 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. 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. Comparables #1 and #3 are

located a considerable distance from the subject. Additionally, none of the comparable have a basement, inferior to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments that ranged from \$19,011 to \$20,675 or from \$14.10 to \$15.94 per square foot of living area. The subject property has an improvement assessment of \$19,928 or \$14.73 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.