



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

APPELLANT: Esperanza Lomeli  
DOCKET NO.: 14-01610.001-R-1  
PARCEL NO.: 06-29-403-008

The parties of record before the Property Tax Appeal Board are Esperanza Lomeli, 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:** \$8,705  
**IMPR.:** \$36,173  
**TOTAL:** \$44,878

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 is improved with a two-story dwelling of frame construction with vinyl siding that contains 1,664 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning and an attached two-car garage with 420 square feet of building area. The property has a 6,134 square foot site and is located at 226 S. Tanglewood Court, Round Lake, Avon Township, Lake County.

The appellant marked recent sale and comparable sales as the bases of the appeal. In support of these arguments the appellant indicated the subject property was purchased in September 2003 for a price of \$205,000. The appellant also submitted a grid analysis using three comparables located in a different assessment neighborhood than the subject property. These three comparables were improved with two-story dwellings that ranged in size from 1,554 to 1,708 square feet of living area. The dwellings were constructed in 1992 and 1993. Each comparable had an unfinished basement, one comparable had a fireplace and each comparable had a garage

ranging in size from 360 to 441 square feet of building area. These properties had sites ranging in size from 7,801 to 11,184 square feet of land area. The appellant indicated that comparable #2 sold in August 2011 for a price of \$102,000 or \$60.93 per square foot of living area, including land. These properties had improvement assessments ranging from \$17,750 to \$25,146 or from \$10.60 to \$14.72 per square foot of living area. Their land assessments ranged from \$8,394 to \$10,090 or from \$.90 to \$1.08 per square foot of land area.

The appellant also submitted copies of the property record cards on five properties located along the same street and within the same block as the subject property with the addresses of 210 S. Tanglewood Court, 219 S. Tanglewood Court, 216 S. Tanglewood Court, 212 S. Tanglewood Court and 213 S. Tanglewood Court. The comparables were improved with one, one-story dwelling and four, two-story dwellings that ranged in size from 1,200 to 1,664 square feet of living area. Each comparable had a basement and an attached garage with either 400 or 420 square feet of building area. The comparables were described as being sold from October 2003 to May 2014 for prices ranging from \$115,000 to \$198,000 or from \$77.86 to \$122.55 per square feet of living area, including land . These same properties had improvement assessments ranging from \$22,183 to \$38,732 or from \$15.02 to \$23.28 per square foot of living area. These same comparables had land assessments ranging from \$8,688 to \$11,292.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$30,939.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,878. The subject's assessment reflects a market value of \$134,688 or \$80.94 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 subject has a land assessment of \$8,705 or \$1.42 per square foot of land area and an improvement assessment of \$36,173 or \$21.74 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings with vinyl siding exteriors each with 1,664 square feet of living area. The dwellings were constructed in 1994 and 1995. Each comparable has a basement with three having finished living area. Each comparable also has central air conditioning, one fireplace and a 420 square foot attached garage. These properties have sites ranging in size from 6,105 to 8,917 square feet of land area and are located in the same neighborhood as the subject property. Comparables #2 through #4 sold from August 2012 to June 2013 for prices ranging from \$127,001 to \$149,000 or from \$76.32 to \$89.54 per square foot of living area, including land. The board of review comparables have land assessments ranging from \$8,663 to \$11,292 or from \$1.27 to \$1.42 per square foot of land area. Their improvement assessments range from \$33,350 to \$40,445 or from \$20.04 to \$24.31 per square foot of living area. The board of review requested the subject's assessment be sustained.

### **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 on this basis.

The appellant marked recent sale as one of the basis of the appeal. The appellant disclosed the subject property sold in September 2003 for a price of \$205,000. First, the Property Tax Appeal Board finds the sale of the subject property occurred more than 10 years prior to the assessment date at issue and is not probative in establishing the subject's market value as of January 1, 2014. Second, the purchase price quoted by the appellant is approximately 52% greater than the market value as reflected by the subject's assessment. For these reasons the Board gives no weight to the subject's sale in determining the correct assessment for the property as of the assessment date at issue.

The Board gives little weight to the grid analysis submitted by the appellant as the comparables were not located in the subject's neighborhood and only one of the comparables sold. The appellant disclosed comparable #2 in the grid analysis sold in August 2011, which the Board finds is not proximate in time to the assessment date at issue and is to be given little weight.

The appellant also provided five comparables located along the same street and block as the subject property. The Board gives little weight to the property located at 219 S. Tanglewood Court as this property is improved with a one-story dwelling, dissimilar to the subject in style. The Board gives little weight to the appellant's comparables located at 216 S. Tanglewood Court and 212 S. Tanglewood Court as these properties sold in November 2004 and October 2003, respectively, which are not proximate in time to the January 1, 2014 assessment date.

The Board finds the best sales in the record are the appellant's comparables located at 210 S. Tanglewood Court and 213 S. Tanglewood Court as well as comparables #2 through #4 submitted by the board of review. These properties were improved with two-story dwellings similar to the subject in location, age and features. These dwellings had either 1,447 or 1,664 square feet of living area. The sales occurred from July 2012 to June 2013 for prices ranging from \$115,000 to \$149,000 or from \$76.32 to \$89.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$134,688 or \$80.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

To the extent the appellant is making an assessment inequity argument, 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 and a reduction in the subject's assessment is not warranted on this basis.

With respect to the improvement assessment the Board finds the best comparables to be the comparables provided by the board of review and the appellant's comparable located at 212 S.

Tanglewood Court, which was the same property as board of review comparable #1. These four comparables were improved with two-story dwellings similar to the subject in age, size and features. These properties had improvement assessments ranging from \$33,350 to \$40,445 or from \$20.04 to \$24.31 per square foot of living area. The subject's improvement assessment of \$36,173 or \$21.74 per square foot of living is within the range established by the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

With respect to the land assessment the Board finds the best comparables to be the comparables provided by the board of review and the appellant's comparable located at along S. Tanglewood Court. These comparables had land assessments ranging from \$8,688 to \$11,292. The board of review comparables have land assessments ranging from \$1.27 to \$1.42 per square foot of land area. The subject's land assessment of \$8,705 or \$1.42 per square foot of land area is within the range established by the best land comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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.