



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

APPELLANT: Esperanza Lomeli
DOCKET NO.: 14-01612.001-R-1
PARCEL NO.: 06-29-310-007

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: \$11,389
IMPR.: \$32,968
TOTAL: \$44,357

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 single family dwelling with vinyl siding exterior construction containing 2,032 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property has a 9,109 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant's appeal is based on overvaluation and assessment inequity. In support of the overvaluation argument the appellant completed portions of Section IV – Recent Sale Data of the appeal disclosing the property was purchased in November 2006 for a price of \$222,150.

The appellant also submitted information on three comparables improved with one 1-story and two 2-story dwellings that ranged in size from 1,200 to 1,881 square feet of living area. The dwellings were either 18 or 20 years old. Each comparable has a basement with one being

partially finished, each comparable has central air conditioning, one comparable has a fireplace and each comparable has an attached garage with either 400 or 420 square feet of building area. The comparables have sites ranging in size from 6,804 to 9,109 square feet of land area. The comparables are located from approximate .94 to .96 of a mile from the subject property. Comparables #1 and #3 sold in February 2010 and May 2012 for prices of \$146,000 and \$122,000 or for \$77.62 and \$81.92 per square foot of living area, including land, respectively. These same comparables have improvement assessments ranging from \$24,858 to \$25,618 or from \$13.22 to \$21.12 per square foot of living area. The comparables have land assessments ranging from \$9,655 to \$12,992 or from \$1.39 to \$1.43 per square foot of land area. Based on this evidence, the appellant requested the subject's 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 \$44,357. The subject's assessment reflects a market value of \$133,124 or \$65.51 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 property has a land assessment of \$11,389 or \$1.25 per square foot of land area and an improvement assessment of \$32,968 or \$16.22 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparables. The comparables were improved with two-story dwellings with vinyl siding exterior construction that range in size from 1,867 to 2,032 square feet of living area. The dwellings were constructed from 1994 to 1998. Each comparable has a basement with two being partially finished; each comparable has central air conditioning; seven comparables each have one fireplace; and each comparable has a garage with either 420 or 620 square feet of building area. These properties have sites ranging in size from 9,054 to 9,940 square feet of land area. These properties were located from approximately .04 to .24 of a mile from the subject property. Five of the comparables sold from October 2012 to March 2015 for prices ranging from \$145,000 to \$210,000 or from \$77.66 to \$109.38 per square foot of living area, including land. The comparables have improvement assessments ranging from \$26,461 to \$46,395 or from \$13.02 to \$22.83 per square foot of living area. These same properties have land assessments ranging from \$11,370 to \$11,683 or from \$1.18 to \$1.26 per square foot of land area. The board of review requested the assessment be sustained.

Conclusion of Law

The appellant contends in part 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 Board finds the best evidence of market value in the record to be the comparable sales #1, #2 and #3 submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in

time to the assessment date at issue. The comparables sold for prices ranging from \$160,000 to \$210,000 or from \$85.70 to \$109.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$133,124 or \$65.51 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight was given the sale of the subject property, the two sales provided by the appellant and board of review comparable sale #4 and #6 as the sales did not occur proximate in time to the assessment date at issue. Based on this record the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also marked assessment inequity as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

The Board finds the best comparables in the record are the comparables provided by the board of review as these properties were most similar to the subject in location, style, size and features. These comparables have improvement assessments that ranged from \$26,461 to \$46,395 or from \$13.02 to \$22.83 per square foot of living area. The subject's improvement assessment of \$32,968 or \$16.22 per square foot of living area falls within the range established by the best comparables in this record. These same comparables had land assessments ranging from \$11,370 to \$11,683 or from \$1.18 to \$1.26 per square foot of land area. The subject has a land assessment of \$11,389 or \$1.25 per square foot of land area, which is within the range established by the best land comparables in the record. The Board gave less weight to the appellant's comparables as they were less similar to the subject in location, size and/or style than were the comparables provided by the board of review. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property 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.