



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

APPELLANT: Juaquina Perez
DOCKET NO.: 14-01710.001-R-1
PARCEL NO.: 06-09-309-033

The parties of record before the Property Tax Appeal Board are Juaquina Perez, 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: \$10,749
IMPR.: \$47,314
TOTAL: \$58,063

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 two-story dwelling of wood siding exterior construction that has 1,910 square feet of living area. The dwelling was built in 1995. Features include a partial finished basement, central air conditioning and a 380 square foot attached garage. The dwelling is situated on a 6,970 square foot site. The subject property is located in Lake Villa Township, Lake County, Illinois.

The appellant argued the subject property was overvalued. In support of this claim, the appellant submitted information on three comparable sales located from .10 to .49 of a mile from the subject property. The comparables consist of a part one-story and part two-story and two, two-story dwellings of wood siding exterior construction that were built from 1993 to 1997. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,564 to 2,193 square feet of living area and have sites that range in size from 6,098 to 8,276 square feet of land area. The comparables sold from June 2013 to February 2014 for

prices ranging from \$135,000 to \$155,000 or from \$70.68 to \$92.65 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 \$58,063. The subject's assessment reflects an estimated market value of \$174,259 or \$91.24 per square foot of living area including land when applying Lake County's 2014 three-year average median level of assessments of 33.32%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and information on four comparable sales located from .39 to .51 of a mile from the subject property. The comparables consist of a part one-story and part two-story and three, two-story dwellings of wood siding exterior construction that were built in 1993 or 1994. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,961 to 1,998 square feet of living area and have sites that range in size from 6,098 to 10,019 square feet of land area. The comparables sold from August 2013 to June 2014 for prices ranging from \$175,000 to \$181,500 or from \$89.15 to \$92.13 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellant submitted three new comparable properties.

Conclusion of Law

As an initial matter, the Board finds it cannot consider the three new comparable properties 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 comparable sales for the Board's consideration. The Board gave less weight to comparable #2 submitted by the appellant due to its smaller dwelling size and lack of a basement, inferior to the subject. The Board finds the remaining six comparables were more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from June 2013 to June 2014 for prices ranging from \$135,000 to \$181,500 or from \$70.68 to \$92.13 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$174,259 or \$91.24 per square foot of living

area including land, which falls within the range established by the most similar comparable sales contained in this 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 supported. Therefore, no reduction in the subject's assessment is warranted.

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.