



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

APPELLANT: Jose Hurtado  
DOCKET NO.: 14-01803.001-R-1  
PARCEL NO.: 10-25-109-022

The parties of record before the Property Tax Appeal Board are Jose Hurtado, 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:** \$9,209  
**IMPR.:** \$28,121  
**TOTAL:** \$37,330

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 one-story dwelling of frame construction with 1,496 square feet of living area. The dwelling was constructed in 1969. Features of the home include a crawl space foundation and central air conditioning. The property has a 6,750 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in August 2011 for a price of \$72,000. The appellant also submitted information on three comparable sales improved with one-story dwellings that ranged in size from 1,218 to 1,531 square feet of living area. The dwellings were constructed from 1956 to 1971. One comparable has a basement, each comparable has central air conditioning and each comparable has a garage ranging in size from 300 to 484 square feet of building area. The sales occurred from January 2013 to December 2013 for prices ranging from \$67,500 to \$80,000 or from \$51.33 to \$61.67 per square foot of

living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$63,989 to \$72,843. Based on this evidence the appellant requested the subject's assessment be reduced to \$23,622 to reflect a market value of \$70,873.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,330. The subject's assessment reflects a market value of \$112,338 or \$75.09 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings that range in size from 1,363 to 1,546 square feet of living area. The dwellings were constructed from 1955 to 1970. Three comparables have central air conditioning, one comparable has a fireplace and three comparables have garages ranging in size from 280 to 396 square feet of building area. The sales occurred from March 2013 to June 2014 for prices ranging from \$104,000 to \$174,800 or from \$72.66 to \$113.07 per square foot of living area, including land. The board of review identified comparable sale #2 as a short sale and comparable sale #4 as being a bank foreclosure that sold in "as is" condition.

In rebuttal the board of review asserted that appellant's sales #2, #3 and #4 were foreclosure sales with each having been preceded by a sheriff's sale. The board of review indicated that sale #4 was remodeled and resold in May 2015 for a price of \$174,900 or \$133.00 per square foot of living area, including land.

The board of review requested the subject's assessment be confirmed.

In rebuttal the appellant provided a statement noting that sections 16-55(b) and 16-183 of the Property Tax Code (35 ILCS 200/16-55(b) & 16-183) provide that the board of review and the Property Tax Appeal Board are to consider compulsory sales of comparable properties for the purpose of revising and correcting assessments including those compulsory sales of comparable properties submitted by the taxpayer if the properties have the same characteristics and condition as when the assessed values were established.

### **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.

Initially, the Board gives little weight to the sale of the subject property as the transaction occurred in August 2011 for a price of \$72,000. The Board finds the sale of the subject property

did not occur proximate in time to the assessment date at issue so as to be considered reflective of fair cash value as of January 1, 2014.

The record also contains seven sales presented by the parties to support their respective positions. The Board gives little weight to appellant's sale #4 as this property has a basement while the subject property has a crawl space foundation. The six remaining sales had varying degrees of similarity to the subject property with the exception five of the comparables each have a garage. Additionally, one comparable has a fireplace and no central air conditioning while the subject has no fireplace and has central air conditioning. These comparables sold for prices ranging from \$75,111 to \$174,800 or from \$52.25 to \$113.07 per square foot of living area, including land. Three comparable sales had a relatively tight range from \$72.66 to \$78.84 per square foot of living area. The subject's assessment reflects a market value of \$112,338 or \$75.09 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.

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.