



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

APPELLANT: Carlos Mariscal
DOCKET NO.: 14-01816.001-R-1
PARCEL NO.: 06-19-230-020

The parties of record before the Property Tax Appeal Board are Carlos Mariscal, 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: \$ 4,941
IMPR.: \$14,390
TOTAL: \$19,331

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 vinyl siding exterior construction that has 828 square feet of living area. The dwelling was built in 1959 with an effective age of 1971. Features include central air conditioning and a 308 square foot detached garage. The dwelling is situated on a 5,663 square foot site. The subject property is located in Avon Township, Lake County, Illinois.

The appellant argued the subject property was overvalued. In support of this claim, the appellant submitted information on six comparable sales located within .98 of a mile from the subject property. The comparables consist of one-story dwellings of unknown exterior construction that were built from 1959 to 1973. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 728 to 975 square feet of living area. Their site sizes were not disclosed. The comparables sold from January 2013 to March 2014 for prices ranging from \$28,000 to \$40,000 or from \$31.47 to \$45.14 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 \$19,331. The subject's assessment reflects an estimated market value of \$58,016 or \$70.07 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 .46 to 1.557 miles from the subject property. The comparables consist of one-story dwellings of vinyl or wood siding exterior construction that were built from 1955 to 1962. Features had varying degrees of similarity when compared to the subject. The dwellings contain 704 or 864 square feet of living area and have sites that range in size from 4,356 to 6,275 square feet of land area. The comparables sold from October 2013 to October 2014 for prices ranging from \$58,500 to \$94,260 or from \$67.71 to \$109.10 per square foot of living area including land.

The board of review argued appellant's comparables #1 and #5 were sheriff's sales; comparable #5 sold without the benefit of exposure on the Multiple Listing Service; and comparable #1 was described as "waiting for your final touches" according to the its Multiple Listing Service sheet. Appellant's comparables #2, #3, #4 and #6 were foreclosures that sold in "as is" condition with comparables #2 and #4 described as having negative condition issues according to their Multiple Listing Service sheets. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The record contains 10 comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. The appellant failed to disclose the land sizes or exterior construction of the comparables for comparison to the subject, which detracts from the weight of the evidence. Furthermore, most of the comparables were sheriff or foreclosure sales that sold in "as is" condition and were inferior to the subject according to their Multiple Listing Service sheets. The Board gave less weight to comparable #3 submitted by the board of review due to its distant location in relation to the subject. The Board finds the three remaining comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size, exterior construction, condition and features. These comparables sold from October 2013 to October 2014 for prices ranging from \$58,500 to \$94,260 or from \$67.71 to \$109.10 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$58,016 or \$70.07 per square foot of living area including land. After considering logical 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.