



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

APPELLANT: Esteban & Guadalupe Benitez
DOCKET NO.: 14-01838.001-R-1
PARCEL NO.: 08-17-304-031

The parties of record before the Property Tax Appeal Board are Esteban and Guadalupe Benitez, the appellants; 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: \$3,833
IMPR.: \$17,165
TOTAL: \$20,998

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 multi-family dwelling of frame construction with 2,102 square feet of living area. The dwelling was constructed in 1925. Features of the building include two units, an unfinished basement, one fireplace and a detached garage with 324 square feet of building area. The property has a 7,153 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with two-story dwellings that ranged in size from 2,144 to 2,320 square feet of living area. The buildings were constructed from 1924 to 1932. Each property has an unfinished basement, one comparable has a fireplace and three comparables have garages ranging in size from 360 to 440 square feet of building area. The comparables were located from .02 to 1.67 miles from the subject property. The sales occurred from February 2013 to October 2013 for prices ranging from \$31,001 to

\$56,101 or from \$14.46 to \$24.52 per square foot of living area, including land. The appellants' analysis included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$30,239 to \$50,402. Based on this evidence the appellants requested the subject's assessment be reduced to \$11,402 to reflect a market value of \$34,209.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,998. The subject's assessment reflects a market value of \$63,019 or \$29.98 per square foot of living area and \$31,510 per unit, 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story multi-family dwellings that ranged in size from 2,001 to 2,326 square feet of living area. The buildings were constructed from 1920 to 1966. Each comparable was described as having two units and an unfinished basement. One comparable had a fireplace and two comparables had garages with 576 and 432 square feet of building area, respectively. The comparables were located from .058 to .815 of a mile from the subject property. The comparables sold from May 2014 to October 2014 for prices ranging from \$66,000 to \$120,000 or from \$30.00 to \$59.97 per square foot of living area and \$33,000 to \$60,000 per unit.

In rebuttal the board of review noted that appellants' comparable sales #1 and #3 were "short sales" and sold in "as is" condition. It further noted comparable #1 had no garage. The board of review also stated that appellants' comparable #3 is located over 1.6 miles from the subject property. The board of review further stated that appellants' sales #2 and #4 were both sheriff's sales and were sold without the benefit of realtor Multiple Listing Service (MLS) or other market exposure. The board of review evidence included copies of the property record cards for each of the appellants' comparables which were described as being improved with duplexes indicating each had two units.

Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight sales submitted by the parties to support their respective positions. The Board finds the best evidence of market value to be appellants' comparable sale #2 and board of review comparable sales #3 and #4. These comparables were most similar to the subject in location, age, size and features. These comparables sold for prices ranging from \$56,101 to \$77,000 or from \$24.52 to 33.10 per square foot of living area or from \$28,051 to \$38,500 per unit, including land. The subject's assessment reflects a market value of \$63,019 or

\$29.98 per square foot of living area and \$31,510 per unit, land included, which is within the range established by the best comparable sales in this record. Less weight was given appellants' sale #1 due to the property not having a garage and less weight appellants' sales #3 and #4 due to differences in location. Less weight was given board of review sales #1 and #2 due to differences from the subject in age. 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.