



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

APPELLANT: Jesus & Gloria Rodriquez
DOCKET NO.: 14-01842.001-R-1
PARCEL NO.: 04-32-313-001

The parties of record before the Property Tax Appeal Board are Jesus and Gloria Rodriquez, 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: \$9,134
IMPR.: \$24,863
TOTAL: \$33,997

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 tri-level style single family dwelling of frame construction with 1,348 square feet of above grade living area. The dwelling was constructed in 1964. Features of the home include a finished lower level with 624 square feet, central air conditioning and an attached garage with 480 square feet of building area. The property has a 10,284 square foot site and is located in Waukegan, Benton Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with one-story dwellings that ranged in size from 1,064 to 1,434 square feet of living area. The dwellings were constructed from 1955 to 1967. Each dwelling has a basement with three being finished, two comparables have central air conditioning, one comparable has a fireplace and four comparables have garages that range in size from 240 to 484 square feet of building area. The properties sold from June 2013 to March 2014 for prices ranging from \$46,000 to \$65,000 or from \$38.88 to

\$51.69 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 \$52,137 to \$74,247. Based on this evidence the appellants requested the subject's assessment be reduced to \$23,262 to reflect a market value of \$69,793.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,997. The subject's assessment reflects a market value of \$102,032 or \$75.69 per square foot of above grade 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with three tri-level style dwellings and one split-level style dwelling that ranged in size from 1,150 to 1,288 square feet of above grade living area. The dwellings were built from 1963 to 1965. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 264 to 528 square feet of building area. The sales occurred from April 2013 to May 2014 for prices ranging from \$77,000 to \$115,000 or from \$62.30 to \$93.04 per square foot of above grade living area. Board of review sale #2 was identified as a foreclosure.

In rebuttal the board of review noted that each of the appellants' comparables was a one-story dwelling while the subject property is improved with a tri-level style dwelling. The board of review also stated that appellants' sale #1 was a sheriff's sale; appellants' sales #2, #3 and #4 were foreclosures; and stated that appellants' sale #5 needed to be "cleaned up" per the Multiple Listing Service (MLS) listing. In support of these statements the board of review submitted copies of the MLS listing sheets for the appellants' comparables and copies of sheriff deeds associated with appellants' sale #1 and appellants' sale #3.

In rebuttal the appellants 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 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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were most similar to the subject in style and features. The board or review comparables sold for prices ranging from \$77,000 to \$115,000 or from \$62.30 to

\$93.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$102,032 or \$75.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given to the appellants' comparable sales as they differed from the subject in style. 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.