



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

APPELLANT: Esteban & Guadalupe Benitez
DOCKET NO.: 14-02256.001-R-1
PARCEL NO.: 08-07-406-032

The parties of record before the Property Tax Appeal Board are Esteban & 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: \$ 6,554
IMPR.: \$21,360
TOTAL: \$27,914

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 consists of a split-level style dwelling of wood siding exterior construction that has 974 square feet of above grade living area. The dwelling was built in 2000. Features include a finished lower-level, central air conditioning and 504 square foot attached garage. The dwelling is situated on a 7,844 square foot site. The subject property is located in Waukegan Township, Lake County, Illinois.

The appellants argued the subject property was overvalued. In support of this claim, the appellants submitted information on four comparable sales located from .30 to .98 of a mile from the subject property. The comparables consist of tri-level or split-level dwellings of unknown exterior construction that were built from 1991 to 1998. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 972 to 1,188 square feet of above grade living area. Their site sizes were not disclosed. The comparables sold from May to October of 2013 for prices ranging from \$25,000 to \$79,900 or from \$21.04 to \$80.54

per square foot of above grade living area including land. The appellants applied adjustments to the comparables for differences when compared to the subject in arriving at an opinion of market value for the subject property of \$62,331. Based on this evidence, the appellants 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 \$27,914. The subject's assessment reflects an estimated market value of \$83,776 or \$86.01 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 .03 to .42 of a mile from the subject property. The comparables consist of tri-level or split-level dwellings of aluminum or wood siding exterior construction that were built from 1993 to 2005. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,120 to 1,220 square feet of above grade living area and are situated on sites that contain from 7,509 to 7,854 square feet of land area. The comparables sold from February to October of 2014 for prices ranging from \$100,000 to \$140,911 or from \$84.46 to \$119.45 per square foot of above grade living area including land.

With respect to the appellants' evidence, the board of review argued the adjustments applied to the comparables should not be given any weight because they do not contain any support and there was no evidence they were applied by a qualified individual such as a state licensed appraiser. The board of review argued the adjustment amounts were arbitrary as they vary significantly from comparable to comparable. Finally, the board of review argued the Multiple Listing Service sheet for comparable #1 disclosed the property sold in "as is" condition due to mold damage and comparable #3 was not exposed on the open market through the Multiple Listing Service at the time of sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants submitted a side-by-side analysis of both parties' comparables with adjustments for differences when compared to the subject. The appellants applied different adjustments to the comparables originally submitted to the Board. Based on this evidence, the appellants calculated a revised opinion of market value for the subject of \$83,279.

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 no reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. The appellants 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. Additionally, comparable #1 is located almost one mile in distance from the subject and suffers from mold damage, inferior to the subject. Comparables #3 is older in age than the subject and may not have been exposed to the open market at the time of sale. Comparable #4 is located almost one mile in distance from the subject. The Board finds the comparable sales submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size, exterior construction and features. These comparables sold from February to October of 2014 for prices ranging from \$100,000 to \$140,911 or from \$84.46 to \$119.45 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$83,776 or \$86.01 per square foot of above grade living area including land, which falls below the range of the most similar comparable sales contained in this record on an overall basis and at the lower end of the range on a per square foot basis. 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.