



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

APPELLANT: Francisco J. Navarrette-Rosas
DOCKET NO.: 14-02267.001-R-1
PARCEL NO.: 06-17-324-011

The parties of record before the Property Tax Appeal Board are Francisco J. Navarrette-Rosas, 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: \$ 4,352
IMPR.: \$23,536
TOTAL: \$27,888

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 split-level style dwelling of vinyl siding exterior construction that has 775 square feet of above grade living area. The dwelling was built in 1973. Features include a finished lower level and central air conditioning. The subject has a 4,600 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 eight comparable sales located from .02 to 1.21 miles from the subject property. The comparables consist of split-level or tri-level style dwellings of unknown exterior construction that were built from 1965 to 1974. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 672 to 925 square feet of above grade living area. The comparables sold from May 2013 to March 2014 for prices ranging from \$37,000 to \$67,500 or from \$40.57 to \$75.76 per square foot of above grade living area including land. The appellant 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 \$36,163. Based on this evidence, the appellant 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 \$27,888. The subject's assessment reflects an estimated market value of \$83,698 or \$108.00 per square foot of above grade living area including land when applying Lake County's 2014 three-year average median level of assessments of 33.32%. The board of review's evidence shows the subject property was purchased in January 2010 for \$107,000 after being fully rehabbed. The Multiple Listing Service sheet associated with the sale depicting that the subject had new paint, flooring, windows, deck, fencing and updated baths, plumbing and electrical systems.

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 .29 to .62 of a mile from the subject property. The comparables consist of split-level or tri-level style dwellings of wood or vinyl siding exterior construction that were built from 1972 to 1974. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 888 to 936 square feet of above grade living area and are situated on sites that range in size from 5,385 to 6,534 square feet of land area. The comparables sold from August 2013 to October 2014 for prices ranging from \$97,000 to \$105,000 or from \$103.63 to \$115.13 per square foot of above grade living area including land.

With respect to the appellant's evidence, the board of review argued all the comparable sales were foreclosures, short sales or sheriff sales. Comparables #1, #3, #5 and #6 sold in "as is" condition and comparables #2 and #4 sold without the benefit of a realtor/Multiple Listing Service or other market exposure. Real Estate Transfer Declarations show appellant's comparables #2 and #4 were not advertised for sale. Comparable #7 was an estate sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted a side-by-side analysis of both parties' comparables with adjustments for differences when compared to the subject. The appellants applied different adjustments amounts to its comparables than that were originally submitted to the Board. Based on this evidence, the appellants calculated a revised opinion of market value for the subject property of \$42,717. The appellant also submitted a "redfin" listing sheet for board of review comparable #3 showing it was purchased in May 2014 for \$31,411 through foreclosure.

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 12 comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #4 and #7 are located over

one mile from the subject property. Comparables #2 and #4 were not advertised for sale according to copies of their Real Estate Transfer Declarations submitted by the board of review. The appellant failed to provide the comparables land sizes or exterior construction for comparison to the subject, which further detracts from the weight of the evidence. The Board finds all the appellant's comparables and board of review comparable #2 were foreclosure sales, sheriff's sales or short sales, which calls into questions the arm's-length nature of their transactions without any other corroborating evidence. Moreover, many of these comparables sold in "as is" condition whereas the subject was extensively rehabbed in 2010. The Board finds comparable sales #1, #3 and #4 are most similar when compared to the subject in location, land area, design, age, dwelling size, condition and features. These comparables sold from June and October of 2014 for prices ranging from \$97,000 to \$105,000 or from \$103.63 to \$115.13 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$83,698 or \$108.00 per square foot of above grade 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.