



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

APPELLANT: Felix Murillo
DOCKET NO.: 14-02273.001-R-1
PARCEL NO.: 06-28-112-001

The parties of record before the Property Tax Appeal Board are Felix Murillo, 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 **A Reduction** 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: \$ 5,926
IMPR.: \$12,407
TOTAL: \$18,333

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 808 square feet of living area. The dwelling was built in 1953, but has an effective age of 1974 due to remodeling in 2007. Features include central air conditioning and a 352 square foot attached garage. The dwelling is situated on an 8,776 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 four comparable sales located from .10 to .44 of a mile from the subject property. The comparables consist of one-story dwellings of unknown exterior construction that were built from 1964 to 1984. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 864 to 960 square feet of living area. Their site sizes were not disclosed. The comparables sold in July 2013 or October 2013 for prices ranging from \$23,000 to \$43,000 or from \$26.62 to \$44.79 per square foot of 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 \$29,808. 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 \$20,331. The subject's assessment reflects an estimated market value of \$61,017 or \$75.52 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 six comparable sales located from .32 to 1.86 miles from the subject property. The comparables consist of one-story dwellings of vinyl or wood siding exterior construction that were built from 1928 to 1962. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 812 to 864 square feet of living area and are situated on sites that contain from 4,377 to 6,275 square feet of land area. The comparables sold from October 2013 to December 2014 for prices ranging from \$55,000 to \$94,260 or from \$67.13 to \$109.10 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued comparable #1 was sheriff sale and comparable #4 was a tax deed sale which sold without the benefit of a realtor/ Multiple Listing Service or other market exposure. Comparables #2 and #3 were a short sale or a foreclosure that sold in "as is" condition. 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 appellant applied different adjustments amounts to its comparables that were originally submitted to the Board. In addition, the appellant asserted board of review comparable #4 was not advertised for sale according to the Real Estate Transfer Declaration that was submitted by the board of review. Based on this evidence, the appellant calculated a revised opinion of market value for the subject property of \$31,831.

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 met this burden of proof and a 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 #2 and #4 submitted by the appellant. Comparable #2 is dissimilar in age and does not have a garage when compared to the subject. Comparable #3 has an unfinished basement, dissimilar to the subject. The Board gave less to board of review comparables #2, #3, #5 and #6 due to their distant location in relation to the subject. The Board also gave less weight to board of review comparable #4 because it was not advertised for sale on the open market.

The Board finds the remaining three comparable sales are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold from July 2013 to May 2014 for prices ranging from \$23,000 to \$58,000 or from \$26.62 to \$67.13 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$61,017 or \$75.52 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 excessive. Therefore, a 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.