



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

APPELLANT: Armand Duco  
DOCKET NO.: 14-02296.001-R-1  
PARCEL NO.: 04-28-213-009

The parties of record before the Property Tax Appeal Board are Armand Duco, 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:** \$2,964  
**IMPR.:** \$6,458  
**TOTAL:** \$9,422

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 and one-half story frame dwelling that has 656 square feet of living area. The dwelling was built in 1906. The home features a unfinished basement. The subject has a 7,000 square foot site. The subject property is located in Zion Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant partially completed Section IV of the residential appeal petition indicating the subject property sold in January 2014 for \$5,865. The appeal petition indicates the subject was sold by owner; the parties to the transaction were not related; and the property was advertised for sale by a "sign, internet and/or auction." The appellant did not disclose how long the property was advertised for sale. The appellant did not submit the sales contract, settlement statement or Real Estate Transfer Declaration (PTAX-203) associated with the sale of the subject property.

The appellant also submitted information on six suggested comparable sales, however, comparable #1 was the sale of the subject property. The five other comparables were located from .18 to .91 of a mile from the subject property. They consist of 1.5-story dwellings of unknown exterior construction that were built from 1904 to 1908. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 660 to 979 square feet of living area. Their land sizes were not disclosed. The comparables sold from February 2013 to July 2014 for prices ranging from \$12,001 to \$18,750 or from \$13.79 to \$26.94 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 \$5,866. 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 total assessment for the subject of \$9,422. The subject's assessment reflects an estimated market value of \$28,277 or \$43.11 per square foot of living area including land when applying the 2014 three-year average median level of assessment for Lake County of 33.32%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four comparable sales. The board of review also submitted a copy of the Real Estate Transfer Declaration (PTAX-203) associated with the sale of the subject property. This document shows the subject property was not advertised for sale.

The comparable sales submitted by board of review consist of 1.5-story or 1.75-story dwellings of wood siding exterior construction that were built in 1906 or 1919. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 885 to 976 square feet of living area and are situated on lots that range in size from 7,500 to 11,099 square feet of land area. The comparables sold from March 2013 to December 2014 for prices ranging from \$29,000 to \$52,500 or from \$32.77 to \$57.95 per square foot of living area including land. 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 some 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 \$15,888.

### **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 Board gave little weight to the subject's sale price. The board of review submitted a copy of the Real Estate Transfer Declaration (PTAX-203) associated with the sale of the subject

property. This evidence, which was signed and prepared by the appellant, shows that the subject property was not advertised for sale, which does not meet one of the fundamental elements to be considered an arm's-length transaction. In addition, the board finds the appellant failed to submit the sales contract and settlement statement associated with the sale of the subject property, which further detracts from the weight of the evidence.

The parties submitted nine comparable sales for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject in location, land size, age, design, dwelling size and features. The comparables sold from February 2013 to December 2014 for prices ranging from \$12,001 to \$52,500 or from \$13.79 to \$57.95 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$28,277 or \$43.11 per square foot of living area including land, which falls within the range established by the comparable sales contained in the record. 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: November 23, 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.