



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

APPELLANT: Marco Antonio Salcedo
DOCKET NO.: 15-02075.001-R-1
PARCEL NO.: 06-16-332-054

The parties of record before the Property Tax Appeal Board are Marco Antonio Salcedo, 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: \$ 5,001
IMPR.: \$17,099
TOTAL: \$22,100

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 2015 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 wood siding exterior construction that has 975 square feet of living area. The dwelling was constructed in 1971. The home features an unfinished basement and a 440 square foot garage. The subject has a 5,002 square foot site. The subject property is located in Avon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted information for three comparable properties. The subject's land assessment was not contested. The comparables are located within 1.51 miles from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold in August 2014 or September 2014 for prices of \$34,000 or \$35,500 or from \$36.98 to \$37.37 per square foot of living area including land. The comparables had improvement assessments ranging from \$6,132 to \$21,302 or from \$6.72 to \$22.19 per

square foot of living area. 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 \$27,795. The subject's assessment reflects an estimated market value of \$83,770 or \$85.92 per square foot of living area including land area when applying Lake County's 2015 three-year average median level of assessment of 33.18%. The subject property has an improvement assessment of \$22,794 or \$23.38 per square foot of living area. In support of the subject's assessment, the board of review submitted four comparable properties.

The comparables are located within .70 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from February 2014 to August 2015 for prices ranging from \$70,000 to \$131,400 or from \$71.79 to \$134.77 per square foot of living area including land. The comparables also had improvement assessments ranging from \$19,069 to \$24,304 or from \$19.56 to \$24.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted seven comparable sales for the Board's consideration. The Board finds comparable #2 submitted by the appellant and comparable #2 submitted by the board of review are the best indicators of market value contained in the record. These comparables are composed of one-story dwellings of wood siding exterior construction that contain 960 or 975 square feet of living area that were built in 1972 or 1973. Features were generally similar when compared to the subject. They sold in September 2014 and February 2015 for prices of \$35,500 and \$70,101 or \$36.98 and \$71.90 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$83,770 or \$85.92 per square foot of living area including land, which is considerably more than the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. The Board gave less weight to the remaining five comparables due to their superior features when compared to the subject.

The taxpayer also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment

comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The parties submitted seven assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject based on market value, the Board finds the subject property is equitably assessed and no further reduction 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



Acting 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: June 23, 2017



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.