



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

APPELLANT: Silvia Ruiz
DOCKET NO.: 15-02372.001-R-1
PARCEL NO.: 06-16-415-011

The parties of record before the Property Tax Appeal Board are Silvia Ruiz, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$5,138
IMPR.: \$17,310
TOTAL: \$22,448

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 frame construction with 960 square feet of living area. The dwelling was constructed in 1986. Features of the home include a crawl-space foundation. The property has a 5,344 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales that were located from 0.16 to 1.88 miles from the subject property. The comparables have from 4,356 to 12,088 square feet of land area. The comparables are improved with one-story dwellings of frame construction. The dwellings were constructed from 1952 to 1991. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 854 to 1,056 square feet of living area. The comparables sold from December 2013 to January 2015 for prices that

ranged from \$38,000 to \$80,000 or from \$39.58 to \$75.76 per square foot of living area, land included. The appellant's evidence indicated that three of the comparable sales were foreclosures. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$19,198.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,448. The subject's assessment reflects a market value of \$67,655 or \$70.47 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales that were located from 0.14 to 1.67 miles from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #5. The comparables have from 4,356 to 5,585 square feet of land area. The comparables are improved with one-story dwellings of frame construction that were constructed from 1976 to 1990. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 912 to 1,156 square feet of living area. The comparables sold from March 2013 to November 2015 for prices that ranged from \$70,000 to \$99,000 or from \$67.04 to \$108.55 per square foot of living area, land included. The board of review presented copies of the comparables' property record cards and their MLS data sheets. 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. 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 a reduction in the subject's assessment is not warranted.

The parties presented sale prices for 15 comparable properties with one comparable common to both parties. The Board finds that all of the comparables submitted were one-story frame dwellings that were located in the same neighborhood as the subject property. The Board gave less weight to three of the appellant's comparable sales. The appellant's comparable #2 sold in December 2013 and was considered to be a dated sale in relation to the January 1, 2015 assessment date. The appellant's comparables #7 and #8 had basements that were dissimilar from the subject's crawl-space foundation. The Board gave less weight to four of the board of review comparable sales. The Board finds that board of review comparable #3 is the same property as the appellant's comparable #5. The appellant submitted a January 2015 sale price for this property, while the board of review provided a November 2015 sale price for the same property. The Board finds the appellant's January 2015 sale date was more proximate to the assessment date at issue. As a result, the Board gave less weight to board of review comparable #3. The Board also gave less weight to board of review comparables #5 through #7, because their 2013 sales were considered to be dated in relation to the subject's January 1, 2015 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 through #6 and board of review comparables #1, #2 and #4. These comparables sold proximate to the assessment date and were also similar to the subject in design, exterior construction, age, living area and foundation. These comparables sold from May 2014 through October 2015 for prices that ranged from \$38,000 to \$99,000 or from \$39.58 to \$108.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,655 or \$70.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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



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: July 21, 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.