



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

APPELLANT: Edwin Rivera
DOCKET NO.: 15-02382.001-R-1
PARCEL NO.: 04-30-431-001

The parties of record before the Property Tax Appeal Board are Edwin Rivera, 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: \$11,638
IMPR.: \$42,787
TOTAL: \$54,425

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 1,454 square feet of living area. The dwelling was constructed in 1980. Features of the home include a full unfinished basement, two fireplaces and an attached 784 square foot garage. The property has a 40,075 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that were located from 1.06 to 2.00 miles from the subject property.¹ The comparables have from 4,050 to 41,991 square feet of land area. The comparables are improved with one-story or one and one-half story dwellings of frame construction. The dwellings were constructed from 1984 to 2001. The comparables had

¹ The appellant submitted six comparables; however, the appellant's comparable #6 is actually the same property as comparable #3.

varying degrees of similarity when compared to the subject. The dwellings range in size from 1,232 to 1,836 square feet of living area. The comparables sold from January 2014 to May 2015 for prices that ranged from \$62,000 to \$163,000 or from \$50.32 to \$89.99 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$44,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,425. The subject's assessment reflects a market value of \$164,030 or \$112.81 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 three comparable sales that were located from 1.11 to 1.47 miles from the subject property. The comparables have from 14,810 to 25,265 square feet of land area. The comparables are improved with one-story dwellings of frame construction. The dwellings were constructed from 1977 to 1987. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,332 to 1,336 square feet of living area. The comparables sold from July to November 2014 for prices that ranged from \$152,000 to \$175,000 or from \$113.77 to \$131.38 per square foot of living area, land included. 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 eight comparable properties. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5. Comparable #1 differed significantly from the subject in land area; comparable #2 was a one and one-half story dwelling that was dissimilar from the subject's one-story design; comparables #4 and #5 had significantly more living area than the subject; and comparable #5 was also considerably newer. The Board finds the best evidence of market value to be appellant's comparable #3 and the comparables submitted by the board of review. These comparables were very similar to the subject in almost all characteristics and sold proximate to the assessment date. These four comparables sold from July to November 2014 for prices that ranged from \$146,500 to \$175,000 or from \$89.99 to \$131.38 per square foot of living area, land included. The subject's assessment reflects a market value of \$164,030 or \$112.81 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.