



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

APPELLANT: Armando Flores
DOCKET NO.: 15-02870.001-R-1
PARCEL NO.: 04-21-418-012

The parties of record before the Property Tax Appeal Board are Armando Flores, 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: \$3,996
IMPR.: \$6,836
TOTAL: \$10,832

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 tri-level dwelling of brick exterior construction with 1,326 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, a finished lower level and central air conditioning. The property has a 10,337 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant's evidence disclosed the subject sold in July 2014 for a price of \$19,000. To document the sale, the appellant submitted three documents: a copy of the PTAX-203 Real Estate Transfer Declaration which disclosed the property had been advertised for sale; a 2013 Multiple Listing Service sheet (MLS); and the Listing & Property History Report. Additional documentation included a City of Zion inspection checklist and a letter from the City of Zion requiring a building permit be obtained. Thus, the city of Zion would not allow water to be turned on until the subject was

brought into compliance with the municipal building regulations. Based on this evidence, the appellant requested the total assessment be reduced to \$6,333 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,832. The subject's assessment reflects a market value of \$32,646 or \$24.62 per square foot of living area, when applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 1.5 miles from the subject property. The comparables were built in 1962 or 1964. The comparables had varying degrees of similarity when compared to the subject. The comparables were improved with tri-level dwellings that range in size from 988 to 1,271 square feet of living area and are situated on sites that contain 7,250 or 11,360 square feet of land area. The comparables sold from January 2014 to April 2016 for prices ranging from \$43,000 to \$72,000 or from \$33.83 to \$72.87 per square foot of living area, including land.

The board of review's submission also included an August 2013 PTAX-203, Illinois Real Estate Transfer Declaration, the Listing & Property History Report, a 2013 MLS sheet and property record card for the subject property depicting a sale price of \$45,000 and an original asking price of \$59,000. The board of review's submission also included property record cards and MLS sheets for its four comparable sales

The board of review included a remark that the subject was completely remodeled and is "currently" relisted via the MLS for \$128,500 based on data filed in November 2016. 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 Board finds the best evidence of market value in the record to be the board of review's comparable sales. These properties sold proximate in time to the January 1, 2015 assessment date at issue and were similar to the subject in location, age, dwelling design and features. The comparables sold for a prices ranging from \$43,000 to \$72,000 or from \$33.83 to \$72.87 per square foot of living area, including land. The subject's total assessment reflects a market value of \$32,646 or \$24.62 per square foot of living area, including land which falls well below the range established by the best comparables in this record. The Board gave little weight to the appellant's sale. The Board finds that the appellant failed to provide sufficient evidence to demonstrate the transaction was an arm's length sale, the manner in which the property was advertised for sale and the length of time on the market. The Board finds the MLS listing

provided by the appellant was from 2013 which was a prior sale. Furthermore, the appellant failed to submit evidence showing the state of repair as of January 1, 2015. Based on this record the Board finds the subject's assessment is reflective of market value and 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: August 18, 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.