



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

APPELLANT: Jose J. Hernandez  
DOCKET NO.: 15-03049.001-R-1  
PARCEL NO.: 06-20-201-011

The parties of record before the Property Tax Appeal Board are Jose J. Hernandez, 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:** \$5,239  
**IMPR.:** \$29,776  
**TOTAL:** \$35,015

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 split-level dwelling of vinyl exterior construction with 944 square feet of living area. The dwelling was constructed in 2002. Features of the home include a finished lower level, central air conditioning and a 370 square foot garage. The property has a 6,534 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 the overvaluation argument, the appellant submitted 11 comparable sales<sup>1</sup> located from .26 to 1.30 miles from the subject property. The comparables consist of split-level, tri-level or one-story dwellings that were built from 1970 to 2006. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 828 to 1,040 square feet of living area and are situated on sites that contain from 4,792 to 6,970 square feet of land area. No land size was reported for comparable #12. The comparables sold from January 2012 to October

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<sup>1</sup> The appellant's comparables #7 and #11 appear to depict the same properties.

2014 for prices ranging from \$30,000 to \$79,600 or from \$32.43 to \$84.86 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$13,332 which would reflect a market value of approximately \$39,996.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$35,015. The subject's assessment reflects an estimated market value of \$105,530 or \$111.79 per square foot of living area including land 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 the subject's assessment, the board of review submitted information on four comparable sales located within .35 of a mile the subject property. The comparables consist of split-level dwellings that were built from 1998 to 2005. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 988 to 1,056 square feet of living area and are situated on sites that contain from 4,796 to 9,045 square feet of land area. The comparables sold from January 2013 to June 2015 for prices ranging from \$95,000 to \$138,000 or from \$89.96 to \$130.68 per square foot of living area including land. The board of review submission included property record cards for the subject and its four comparable sales. 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 submitted 15 suggested sales for the Board's consideration with two common comparables. The Board gave less weight to the appellant's comparables #1 through #11 due to their older age and/or 2012 or 2013 sale dates, which are less proximate in time for the January 1, 2015 assessment date. The Board also gave less weight to the appellant's comparable #12 due to its dissimilar dwelling design when compared to the subject property. The Board also gave less weight to the board of review's comparables #2 and #4 due to their 2013 sale dates, which are less proximate in time for the January 1, 2015 assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #3. These comparables sold more proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design, exterior construction and features. These properties sold in June of 2015 for prices of \$110,000 and \$138,000 or \$111.34 and \$130.68 per square foot of living area including land. The subject's assessment reflects a market value of \$105,530 or \$111.79 per square foot of living area, including land, which falls below the best comparables in terms of overall value and is within on a per square foot basis. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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