



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

APPELLANT: Hugo M. Moreno  
DOCKET NO.: 15-03749.001-R-1  
PARCEL NO.: 06-28-117-029

The parties of record before the Property Tax Appeal Board are Hugo M. Moreno, 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:** \$ 4,792  
**IMPR.:** \$17,273  
**TOTAL:** \$22,065

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 912 square feet of living area. The dwelling was constructed in 1977. The home features an unfinished basement. The subject has a 4,792 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 overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted six comparables located from .70 to 1.96 miles from the subject. The comparables consist of one-story dwellings of vinyl siding exterior construction that were built from 1971 to 1978. Four comparables have unfinished basements, two comparables have finished basements, three comparables have central air conditioning, two comparables have a fireplace and three comparables have a garage. The dwellings range in size from 912 to 975 square feet of living area and are situated on sites that contain from 4,600 to 5,964 square feet of land area. The

comparables sold from March 2012 to October 2013 for prices ranging from \$27,103 to \$47,000 or from \$29.72 to \$51.54 per square foot of living area including land. The comparables have improvement assessments ranging from \$18,453 to \$26,522 or from \$20.10 to \$29.08 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 property of \$23,305. The subject's assessment reflects an estimated market value of \$70,238 or \$77.02 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 has an improvement assessment of \$18,513 or \$20.30 per square of living area.

In support of the subject's assessment, the board of review submitted four comparables located from .13 to .18 of a mile from the subject. The comparables consist of one-story dwellings of wood or vinyl siding exterior construction that were built from 1972 to 1975. The comparables have unfinished basements and one comparable has central air conditioning. The dwellings range in size from 912 to 975 square feet of living area. The comparables have improvement assessments ranging from \$19,069 to \$19,579 or from \$19.56 to \$21.47 per square foot of living area.

The board of review also pointed out the subject property sold in November 2014 for \$66,500 or \$72.92 per square foot of living area including land. The board of review submitted the Real Estate Transfer Declaration and Multiple Listing Service (MLS) sheet associated with the sale of the subject property. 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 record demonstrates the subject's assessment is excessive.

The record contains six comparable sales and information pertaining to the sale of the subject property. The Board gave less weight to the comparable sales submitted by the appellant. Five comparables are located from 1.56 to 1.96 miles from the subject, which is not proximate in location. Additionally, all the comparables sold in 2012 or 2013, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date.

The Board finds the best evidence of market value contained in this record is the sale of the subject property in November 2014 for \$66,500. The Board finds the subject's sale meets the fundamental elements of an arm's-length transaction. The Real Estate Transfer Declaration indicates the buyer and seller were not related and the subject property was exposed to the open market. The Board finds there is no direct evidence the parties were under duress or compelled to buy or sell. The Illinois Supreme Court has defined fair cash value as what the property

would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The subject's assessment reflects an estimated market value of \$70,238, which is greater than the subject's recent arm's-length sale price of \$66,500.

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 record contains nine assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessment. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: October 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Hugo M. Moreno  
304 Elder Drive  
Round Lake Park, IL 60073

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085