



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

APPELLANT: Jose L. Guadarrama  
DOCKET NO.: 15-03827.001-R-1  
PARCEL NO.: 08-28-317-013

The parties of record before the Property Tax Appeal Board are Jose L. Guadarrama, 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:** \$ 3,596  
**IMPR.:** \$18,587  
**TOTAL:** \$22,183

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 vinyl siding exterior construction that has 1,191 square feet of living area. The dwelling was constructed in 2007. The home features a finished lower-level, central air conditioning and a 484-square foot garage. The subject has a 7,285 square foot site. The subject property is located in Waukegan 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 1 to 12.03 miles from the subject. The comparables consist of tri-level dwellings of aluminum, vinyl or wood siding exterior construction that were built from 1961 to 1995. The comparables have finished lower-levels, one comparable has central air conditioning, two comparables have a fireplace, and five comparables have garages that range in size from 242 to 576 square feet of building area. The dwellings range in size from

1,072 to 1,540 square feet of living area and are situated on sites that contain from 5,227 to 7,650 square feet of land area. The comparables sold from April 2012 to February 2015 for prices ranging from \$36,050 to \$47,200 or from \$29.31 to \$33.65 per square foot of living area including land. The comparables have improvement assessments ranging from \$12,239 to \$29,634 or from \$9.53 to \$23.75 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 \$22,183. The subject's assessment reflects an estimated market value of \$66,857 or \$56.14 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 property has an improvement assessment of \$18,587 or \$15.61 per square of living area.

In support of the subject's assessment, the board of review submitted three comparables located from .34 to .65 of a mile from the subject. The comparables consist of split-level dwellings of vinyl or wood siding exterior construction that were built in 2005 or 2007. The comparables have finished lower-levels, two comparables have central air conditioning and each comparable has a garage that range in size from 440 to 484 square feet of building area. The dwellings range in size from 1,075 to 1,294 square feet of living area and are situated on sites that contain from 6,985 to 15,003 square feet of land area. The comparables sold from March 2013 to May 2016 for prices ranging from \$82,500 to \$107,900 or from \$76.74 to \$96.34 per square foot of living area including land. The comparables have improvement assessments ranging from \$21,915 to \$39,301 or from \$16.94 to \$35.39 per square foot of living area. 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 appellant did not meet this burden of proof.

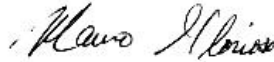
The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant location in relation from the subject. Additionally, comparables #2 through #6 sold in 2012, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. Finally, all the comparables are older in age when compared to the subject. The Board gave less weight to comparable #3 submitted by the board of review due to its 2016 sale date, well past the subject's assessment date. The Board finds the remaining two comparables are more similar when compared to the subject in location, land area, design, age, dwelling size, features and sold more proximate to the January 1, 2015 assessment date. They sold in March 2013 and June 2015 for prices of \$82,500 and \$100,000 or \$76.74 and \$77.28 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$66,857 or \$56.14 per square foot of living area including land, considerably less than the most similar comparable sales contained in the record. After considering any adjustments to the comparables for

differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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 Board finds the appellant failed to meet this burden of proof.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant location and older age when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$21,915 to \$39,301 or from \$16.94 to \$35.39 per square foot of living area. The subject property has an improvement assessment of \$18,587 or \$15.61 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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



Acting Member

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: November 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 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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