



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

APPELLANT: Sergio Zuniga
DOCKET NO.: 15-03840.001-R-1
PARCEL NO.: 08-08-306-015

The parties of record before the Property Tax Appeal Board are Sergio Zuniga, 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: \$ 4,589
IMPR.: \$13,056
TOTAL: \$17,645

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 768 square feet of living area. The dwelling was constructed in 1955. The home features an unfinished basement, central air conditioning and a 440 square foot garage. The subject has a 6,193 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 nine comparables located from .07 to 4.73 miles from the subject. The comparables consist of 1 or 1.25-story dwellings of stucco, wood or aluminum siding exterior construction that were built from 1948 or 1955. The comparables have unfinished basements, three comparables have central air conditioning and three comparables have garages that contain 440 or 484 square feet of building area. The dwellings range in size from 729 to 864 square feet of

living area and are situated on sites that contain from 5,918 to 8,448 square feet of land area. The comparables sold from July 2012 to March 2015 for prices ranging from \$13,000 to \$33,101 or from \$17.83 to \$43.10 per square foot of living area including land. The comparables have improvement assessments ranging from \$3,034 to \$14,489 or from \$4.16 to \$17.37 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 \$18,959. The subject's assessment reflects an estimated market value of \$57,140 or \$74.40 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 \$14,373 or \$18.72 per square of living area.

In support of the subject's assessment, the board of review submitted four comparables located from .02 to .07 of a mile from the subject. The comparables consist of one-story dwellings of wood siding exterior construction that were in 1955. The comparables have unfinished basements, three comparables has central air conditioning, one comparable has a fireplace and three comparables have garages that range in size from 396 to 576 square feet of building area. The dwellings contain 768 or 864 square feet of living area and are situated on sites that contain from 6,250 to 6,744 square feet of land area. The comparables sold from May 2014 to December 2015 for prices ranging from \$71,000 to \$100,000 or from \$82.18 to \$130.21 per square foot of living area including land. The comparables have improvement assessments ranging from \$13,133 to \$13,620 or from \$15.35 to \$17.73 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 taxpayer argued assessment inequity as one of the 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 met this burden of proof.

The record contains 13 assessment comparables for the Board's consideration. The Board finds the comparables had varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$3,034 to \$14,489 or from \$4.16 to \$17.73 per square foot of living area. The subject property has an improvement assessment of \$14,373 or \$18.72 per square foot of living area, which falls above the range established by all the comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative 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 13 comparable sales for the Board's consideration. The Board finds that based on the assessment reduction granted for purposes of uniformity, the subject's revised assessment is reflective of market value based on the comparable sales submitted by the parties. Therefore, no further 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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