



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

APPELLANT: Filberto Romero
DOCKET NO.: 15-03842.001-R-1
PARCEL NO.: 08-29-404-007

The parties of record before the Property Tax Appeal Board are Filberto Romero, 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: \$10,396
IMPR.: \$15,463
TOTAL: \$25,859

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 construction that has 999 square feet of living area. The dwelling was constructed in 1945. The home features an unfinished basement and a 540 square foot garage. The subject has a 15,794 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 three comparables located from .20 to 1.43 miles from the subject. Two comparables are not located in the same subdivision or neighborhood code as the subject. The comparables consist of one-story dwellings of stucco, wood or aluminum siding exterior construction that were built from 1920 to 1929. The comparables have unfinished basements and garages that range in size from 216 to 280 square feet of building area. The dwellings range in size from 925 to 940 square feet of living area and are situated on sites that contain from 6,330 to 9,567 square

feet of land area. The comparables sold from August 2014 to January 2015 for prices ranging from \$20,000 to \$30,000 or from \$21.28 to \$32.43 per square foot of living area including land. The comparables have improvement assessments ranging from \$7,456 to \$12,292 or from \$7.93 to \$13.29 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 \$25,859. The subject's assessment reflects an estimated market value of \$77,936 or \$78.01 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 \$15,463 or \$15.48 per square of living area.

In support of the subject's assessment, the board of review submitted four comparables located from .10 to .40 of a mile and within the same neighborhood code as the subject. The comparables consist of one-story dwellings of brick or aluminum siding exterior construction that were built from 1925 to 1955. The comparables have unfinished basements, two comparables have fireplaces and all the comparables have garages that range in size from 352 to 792 square feet of building area. The dwellings range in size from 937 to 1,120 square feet of living area and are situated on sites that contain from 7,197 to 13,828 square feet of land area. The comparables sold from September 2013 to November 2015 for prices ranging from \$80,300 to \$125,000 or from \$71.89 to \$133.40 per square foot of living area including land. The comparables have improvement assessments ranging from \$12,009 to \$19,618 or from \$12.82 to \$17.52 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 seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their older age when compared to the subject. In addition, one comparable is located over one mile from the subject and two comparables are located in a different neighborhood than the subject. The Board gave less weight to comparables #1 and #2 submitted by the board of review. Comparable #1 is older in age than the subject and the transaction is an outlier due to its considerably greater sale price in relation to the other similar comparables contained in the record. Comparable #2 sold in 2013, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds comparables #3 and #4 submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold in December 2014 and August 2015 for prices of \$90,000 and \$85,000 or \$80.94 and \$75.89 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$77,936 or \$78.01 per square foot of living area including

land, which is less than the most similar comparables on an overall basis and falls between the comparables 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 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 seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their older age when compared to the subject. In addition, one comparable is located over one mile from the subject and two comparables are located in a different neighborhood than the subject. The Board gave less weight to comparable #1 submitted by the board of review due to its older age when compared to the subject. The Board finds the remaining three 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 \$18,344 to \$19,618 or from \$16.50 to \$17.52 per square foot of living area. The subject property has an improvement assessment of \$15,463 or \$15.48 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 justified. 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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