



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

APPELLANT: Jesus Y. Becerra
DOCKET NO.: 15-03850.001-R-1
PARCEL NO.: 04-21-305-002

The parties of record before the Property Tax Appeal Board are Jesus Y. Becerra, 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: \$ 3,078
IMPR.: \$17,922
TOTAL: \$21,000

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 brick exterior construction that has 1,147 square feet of living area. The dwelling was constructed in 1956. The home features an unfinished lower-level, a fireplace and a 624 square foot garage. The subject has a 7,000 square foot site. The subject property is located in Zion 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 .56 to 4.93 miles from the subject. The comparables consist of tri-level dwellings of brick or wood siding exterior construction that were built in 1962 or 1963. The comparables have finished lower-levels, central air conditioning and two comparables have a garage. The dwellings range in size from 1,044 to 1,319 square feet of living area and are situated on sites that contain from 5,242 to 11,360 square feet of land area. The comparables sold from November 2013 to April 2014 for prices ranging from \$35,799 to

\$58,800 or from \$33.83 to \$44.58 per square foot of living area including land. The comparables have improvement assessments ranging from \$19,400 to \$24,351 or from \$14.71 to \$19.33 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 \$24,387. The subject's assessment reflects an estimated market value of \$73,499 or \$64.07 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 \$21,309 or \$18.58 per square of living area.

In support of the subject's assessment, the board of review submitted three comparables located from .47 to .64 of a mile from the subject. The comparables consist of tri-level dwellings of wood siding exterior construction that were built from 1959 to 1964. The comparables have finished lower-levels, three comparables have central air conditioning and three comparables have garages that contain 440 or 576 square feet of building area. The dwellings range in size from 988 to 1,120 square feet of living area and are situated on sites that contain from 7,007 to 7,250 square feet of land area. The comparables sold from February 2013 to November 2014 for prices ranging from \$60,000 to \$80,000 or from \$57.92 to \$72.87 per square foot of living area including land. The comparables have improvement assessments ranging from \$18,399 to \$24,226 or from \$18.62 to \$21.63 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 evidence demonstrates the subject's assessment is excessive.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to comparables #1 and #3 submitted by the appellant. Appellant's comparable #1 is not located in close proximity being situated 4.93 miles from the subject. Appellant's comparable #3 sold in 2013, which is dated and a less reliable indicator of market value as of the subject's January 1, 2015 assessment date. Similarly, the Board gave less weight to comparables #1, #2 and #4 submitted by the board of review due their 2013 sale dates, which are less probative of the subject's market value as of the January 1, 2015 assessment date. The Board finds the two remaining comparables are more similar when compared to the subject in location, land area, design, age, dwelling size, features and sold more proximate in time to the January 1, 2015 assessment date. These comparables sold in January 2014 and November 2014 for prices of \$43,000 and \$72,000 or \$33.83 and \$72.87 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$73,499 or \$64.07 per square foot of living area including land, which is greater than the most similar comparable sales contained in the record on an overall basis and between the comparables on a per square foot basis. These comparables are slightly newer in age and have superior finished lower-levels when compared to

the subject. After considering 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 excessive. Therefore, a 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 record contains seven 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 assessed. 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



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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