



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

APPELLANT: Ma Guzman & Geraldine Morales
DOCKET NO.: 15-03852.001-R-1
PARCEL NO.: 08-06-428-014

The parties of record before the Property Tax Appeal Board are Ma Guzman & Geraldine Morales, the appellants; 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: \$ 6,643
IMPR.: \$22,447
TOTAL: \$29,090

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1,629 square feet of living area. The dwelling was constructed in 1966. The home features a sub-basement, finished lower-level, central air conditioning and a 336 square foot garage.¹ The subject has a 7,339 square foot site. The subject property is located in Waukegan Township, Lake County, Illinois.

The appellants 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 appellants submitted three comparables located from 1.29 to 3.90 miles from the subject. The comparables consist of tri-level dwellings of wood siding exterior construction that were built in 1959 or 1963. The comparables have finished or unfinished lower-levels and a garage. The dwellings

¹ Some of the descriptive information was gleaned from the subject's Multiple Listing Service sheet that was submitted by the board of review.

range in size from 1,456 to 1,555 square feet of living area and are situated on sites that contain from 6,778 to 26,495 square feet of land area. The comparables sold from April 2012 to July 2014 for prices ranging from \$47,200 to \$65,000 or from \$31.64 to \$44.64 per square foot of living area including land. The comparables have improvement assessments ranging from \$26,147 to \$30,034 or from \$16.81 to \$20.63 per square foot of living area. Based on this evidence, the appellants 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 \$29,090. The subject's assessment reflects an estimated market value of \$87,673 or \$53.82 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 \$22,447 or \$13.78 per square of living area.

In support of the subject's assessment, the board of review submitted three comparables located .12 or .18 of a mile from the subject. The comparables consist of tri-level dwellings of brick or wood siding exterior construction that were built in 1964 or 1965. The comparables have partial finished lower-levels, one comparable has central air conditioning, one comparable has a fireplace and all the comparables have garages that range in size from 264 to 638 square feet of building area. The dwellings range in size from 1,420 to 1,745 square feet of living area and are situated on sites that contain from 8,344 to 17,977 square feet of land area. The comparables sold from February 2013 to July 2015 for prices ranging from \$120,000 to \$152,000 or from \$68.77 to \$107.04 per square foot of living area including land. The comparables have improvement assessments ranging from \$24,564 to \$26,144 or from \$14.95 to \$18.41 per square foot of living area.

The board of review also argued the subject property sold in an arm's-length transaction in June 2014 for \$115,000 or \$70.60 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 appellants contend 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 appellants failed to meet this burden of proof.

The record contains six comparable sale sales and information pertaining to the sale of the subject property. The Board gave less weight to the comparable sales submitted by the appellants due to their distant location from 1.29 to 3.90 miles from the subject. Additionally, comparables #2 and #3 sold in 2012 or 2013, which are dated and less reliable indicators of market value as of the subject's January 1, 2015 assessment date. Similarly, the Board gave less weight to comparable #1 submitted by the board of review due to its 2013 sale date. The Board finds the remaining two comparables submitted by the board of review are more similar when

compared to the subject in location, design, age, dwelling size and features. They sold in August 2014 and July 2015 for prices of \$130,000 and \$120,000 or \$89.72 and \$68.77 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$87,673 or \$53.82 per square foot of living area including land, which is considerably less than the most similar comparable sales contained in the record. Therefore, no reduction in the subject's assessment is justified.

The Board finds the best evidence of market value contained in this record is the sale of the subject property in June 2014 for \$115,000, just six months prior to the January 1, 2015 assessment date. 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 \$87,673, which is less than its recent arm's-length sale price of \$115,000. This evidence suggests the subject property is under-assessed.

The taxpayers 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 appellants failed to meet this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their distant location from 1.29 to 3.90 miles from 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 \$24,564 to \$26,144 or from \$14.95 to \$18.41 per square foot of living area. The subject property has an improvement assessment of \$22,447 or \$13.78 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

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