



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

APPELLANT: Lourdes Mendoza
DOCKET NO.: 15-03871.001-R-1
PARCEL NO.: 04-28-112-012

The parties of record before the Property Tax Appeal Board are Lourdes Mendoza, 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: \$2,374
IMPR.: \$13,676
TOTAL: \$16,050

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 with 1,064 square feet of living area. The dwelling was constructed in 1916. Features of the home include a full unfinished basement, a fireplace and a detached 320 square foot garage. The property has a 5,800 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends both lack of assessment uniformity and overvaluation as the bases of the appeal to challenge the improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity and overvaluation arguments the appellant submitted information on three comparable properties with both assessment and sales data. The comparables were located from .62 of a mile to 1.53-miles from the subject property; one comparable was in the same neighborhood code assigned by the assessor as the subject property, but was also described as in "very poor" condition with a photograph supporting that condition. The comparable dwellings consist of one-story homes of wood siding exterior construction that

were built between 1942 and 1945. The homes range in size from 1,075 to 1,160 square feet of living area. One comparable has a part unfinished basement and a fireplace. Two of the comparables have garages of 480 or 780 square feet of building area. The comparables have improvement assessments ranging from \$6,991 to \$18,886 or from \$6.03 to \$17.49 per square foot of living area. The comparables sold between May 2013 and February 2015 for prices ranging from \$1,000 to \$25,000 or from \$0.86 to \$23.26 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$5,959 or \$5.60 per square foot of living area for a total assessment of \$8,333 which would reflect a market value of approximately \$24,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,050. The subject property has an improvement assessment of \$13,676 or \$12.85 per square foot of living area. The subject's assessment reflects a market value of \$48,373 or \$45.46 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables with both assessment and sales data. The comparables were located from .25 to .97 of a mile from the subject property and one was in the same neighborhood code assigned by the assessor as the subject property. The comparable dwellings consist of one-story homes of brick, stucco, wood or aluminum siding exterior construction that were built between 1916 and 1941. The homes range in size from 936 to 1,206 square feet of living area with full or partial unfinished basements. Two of the comparables have central air conditioning and two comparables have a fireplace. Three of the comparables have a garage ranging in size from 400 to 528 square feet of building area. The comparables have improvement assessments ranging from \$12,300 to \$17,918 or from \$11.03 to \$15.86 per square foot of living area. The comparables sold between November 2013 and April 2016 for prices ranging from \$51,000 to \$62,500 or from \$42.29 to \$61.97 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer in part contends assessment inequity as a 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the

appellant's comparables; comparables #1 and #2 were each located more than one-mile from the subject property and comparable #3 was described as being in "very poor" condition. The Board also gave reduced weight to board of review comparable #1 which lacks a garage which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4. These comparables had improvement assessments that ranged from \$12,300 to \$17,918 or from \$11.03 to \$15.55 per square foot of living area. The subject's improvement assessment of \$13,676 or \$12.85 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 and a reduction in the subject's assessment is not warranted.

The parties submitted the same seven comparable properties to support their respective market value arguments before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #4 as these sales were most remote in time to the valuation date at issue of January 1, 2015 and less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has also given reduced weight to board of review comparable #1 as this dwelling lacks a garage which is a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #2 and #3. These comparables have varying degrees of similarity to the subject in terms of location and various features such as a fireplace and/or garage size. These most similar comparables sold between November 2013 and November 2015 for prices ranging from \$25,000 to \$62,500 or from \$23.15 to \$56.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$48,373 or \$45.46 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject property, the Board finds that the appellant failed to establish by a preponderance of the evidence that the subject property was overvalued and therefore, a reduction in the subject's assessment is not justified.

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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