



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

APPELLANT: Jose Rojas
DOCKET NO.: 15-03881.001-R-1
PARCEL NO.: 11-19-321-009

The parties of record before the Property Tax Appeal Board are Jose Rojas, 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: \$39,106
IMPR.: \$28,176
TOTAL: \$67,282

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 is improved with a two-story mixed use (commercial/residential) building with 2,734 square feet of building area. The building was constructed in the 1930s. Features of the building included one commercial store front and one residential apartment unit. The property has a 7,500 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant marked on the appeal comparable sales and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted limited information on three comparables.¹ The comparables ranged in size from 2,240 to 2,800 square feet of building area and were constructed from 1930 to 1965. The comparables have improvement assessments that range from \$18,074 to \$38,928 or \$7.47 and \$13.90 per square foot of building area. The

¹ The building size and age of the comparables was obtained from the Lake County Board of Review submission.

comparables have land assessments ranging from \$21,898 to \$39,106. The appellant provided no comparable sales to support an overvaluation argument.

In a written statement the appellant contends that he cannot use the upstairs asserting, "for one the plumbing is in dire need for lack of use and Mundelein has a rule of 4 hours separation in a commercial/residential Just in case of fire."

Based on this evidence the appellant requested the subject's land assessment be reduced to \$39,000 and the improvement assessment be reduced to \$28,000 for a total revised assessment of \$67,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,282. The subject property has a land assessment of \$39,106 or \$5.21 per square foot of land area and an improvement assessment of \$28,176 or \$10.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five comparables improved with four, two-story mixed use buildings and one, one-story mixed use building that range in size from 2,150 to 7,600 square feet of building area. The buildings were constructed from 1895 to 1960. The comparables have from two to nine units. These properties have sites that range in size from 4,500 to 21,545 square feet of land area. The comparables have improvement assessments that range from \$46,604 to \$112,696 or from \$12.73 to \$27.54 per square foot of building area. These properties have land assessments ranging from \$23,467 to \$104,614 or from \$3.46 to \$5.21 per square foot of land area.

In rebuttal the board of review noted that the subject's improvement assessment fell within the range established by the appellant's comparables on a square foot basis. It also asserted that none of the appellant's comparables appeared to be mixed use properties.

The board of review requested the subject's assessment be sustained.

Conclusion of Law

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

The record contains eight comparables submitted by the parties to support their respective positions. The comparable buildings had varying degrees of similarity to the subject building, however, only the board of review comparables appeared to be mixed use properties similar to the subject's mixed use. Due to the similarity in use, the Board gives more weight to the comparables provided by the board of review. The board of review comparables have improvement assessments that range from \$12.73 to \$27.54 per square foot of building area. The

subject's improvement assessment of \$10.31 per square foot of building area falls below the range established by the best comparables in this record.

With respect to the land assessment, the Board gives less weight to the appellant's comparables as there was no evidence establishing the size of each site which prohibits any meaningful analysis. The board of review comparables have land assessments ranging from \$3.46 to \$5.21 per square foot of land area. The subject property has a land assessment of the \$5.21 per square foot of land area, which is within the range established by the board of review comparables.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and 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



Member



Acting 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: December 19, 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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