



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

APPELLANT: Rafael J. Villagomez
DOCKET NO.: 15-03909.001-R-1
PARCEL NO.: 07-13-402-009

The parties of record before the Property Tax Appeal Board are Rafael J. Villagomez, 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: \$7,644
IMPR.: \$42,511
TOTAL: \$50,155

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 tri-level style single family dwelling of frame construction with 1,154 square feet of above ground living area. The dwelling was constructed in 1985. Features of the property include a finished lower level, central air conditioning and a detached garage with 576 square feet of building area. The property has a 10,960 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with tri-level style dwellings of frame construction that ranged in size from 1,152 to 1,276 square feet of above ground living area. The dwellings were constructed from 1986 to 1993. Each property has a finished lower level, two comparables have central air conditioning, one comparable has a fireplace and two comparables have attached garages with 576 and 528 square feet of building area, respectively. Each comparable has a different assessment neighborhood

code than the subject property and were located from 1.59 to 4.99 miles from the subject property. The sales occurred from August 2012 to July 2013 for prices of \$42,800 and \$75,000 or from \$37.15 to \$62.50 per square foot of living area, including land. These same properties had improvement assessments ranging from \$23,720 to \$28,486 or \$20.59 and \$22.32 per square foot of above ground living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$13,687 and the total assessment be reduced to \$21,311.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,155. The subject's assessment reflects a market value of \$151,160 or \$130.99 per square foot of above ground 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. The subject property has an improvement assessment of \$42,511 or \$36.84 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with three tri-level style dwellings and a split-level style dwelling that ranged in size from 1,100 to 1,258 square feet of above ground living area. The dwellings were constructed from 1976 to 2003. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 480 to 576 square feet of building area. Two comparables have fireplaces. Each comparable has the same assessment neighborhood code as the subject property and is located within .409 of a mile from the subject property. These properties sold from March 2014 to November 2015 for prices ranging from \$165,000 to \$224,000 or from \$143.73 to \$195.45 per square foot of above ground living area. These same comparables have improvement assessments ranging from \$38,916 to \$52,921 or from \$33.90 to \$42.07 per square foot of above ground living area.

The board of review requested the assessment be sustained.

Conclusion of Law

The appellant contends in part 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.

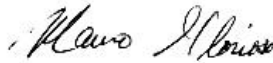
The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 as these comparables were most similar to the subject property in location and style. Furthermore, these properties sold most proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$165,000 to \$215,000 or from \$143.73 to \$195.45 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$151,160 or \$130.99 per square foot of above ground area, including land, which is below the range established by the best comparable sales in this record. Less weight was given board of review sale #4 as it differed from the subject in age and style. Less weight was given the appellant's sales as they differed from the subject property in location and

did not sell proximate in time to the assessment date. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the board of review comparables #1 through #3 are the most similar to the subject in location and style. These properties were also similar to the subject in age, size and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments that ranged from \$33.90 to \$39.88 per square foot of above ground living area. The subject's improvement assessment of \$36.84 per square foot of above ground living area falls within the range established by the best comparables in this record. Less weight was given board of review comparable #4 as it differed from the subject in age, being significantly newer, and style. Less weight was given the appellant's comparables due to differences from the subject property in location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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.



Chairman



Member



Acting Member



Member



Acting 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: June 23, 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 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 the subsequent year 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.

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.