



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

APPELLANT: Patricia & Carlos Zarinana
DOCKET NO.: 15-03910.001-R-1
PARCEL NO.: 08-07-412-005

The parties of record before the Property Tax Appeal Board are Patricia and Carlos Zarinana, 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: \$8,130
IMPR.: \$34,970
TOTAL: \$43,100

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 is improved with a two-story dwelling of wood siding exterior construction with 2,404 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 420 square feet of building area. The property has a 10,000 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend both overvaluation and assessment inequity as the basis of the appeal. In support of these arguments the appellants submitted information on three comparables improved with two-story dwellings with vinyl siding or wood siding exteriors that have either 2,160 or 2,440 square feet of living area. The dwellings were constructed in 2005 and 2006. Two comparables have unfinished basements, each comparable has central air conditioning and each comparable has an attached two-car garage. The comparables have sites ranging in size from 7,812 to 10,105 square feet of land area. The comparables were located from 3.67 to 4.34 miles

from the subject property. The appellants indicated the comparables sold in July 2014 and March 2015 for prices ranging from \$100,000 to \$110,320 or from \$45.21 to \$46.76 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$38,248 to \$41,704 or from \$16.85 to \$19.31 per square foot of living area. Their land assessments ranged from \$7,684 to \$11,780 or from \$.77 to \$1.51 per square foot of land area. The appellants' submission also indicated the subject property was purchased in April 2013 for a price of \$140,100. Based on this evidence the appellants requested the subject's total assessment be reduced to \$36,663.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,100. The subject's assessment reflects a market value of \$129,898 or \$54.03 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. The subject property has a land assessment of \$8,130 or \$.81 per square foot of land area and an improvement assessment of \$34,970 or \$14.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings with wood siding exteriors that ranged in size from 2,180 to 2,592 square feet of living area. The dwellings were constructed from 2004 to 2008. Each comparable has a basement, central air conditioning and an attached garage with either 420 or 693 square feet of building area. Three comparables each had one fireplace. The comparables have sites ranging in size from 10,000 to 20,000 square feet of land area and were located from .015 to .954 of a mile from the subject property. These properties sold from February 2013 to May 2016 for prices ranging from \$169,900 to \$278,000 or from \$65.55 to \$127.52 per square feet of living area land included. The comparables had land assessments ranging from \$5,924 to 13,948 or \$.59 and \$.70 per square foot of land area. Their improvement assessments ranged from \$37,291 to \$81,183 or from \$15.86 to \$33.78 per square foot of living area.

The board of review also indicated the subject property sold in April 2013 for a price of \$140,100 or \$58.29 per square foot of living area, including land. To document the purchase, the board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the property was advertised for sale and the property was a Bank REO (real estate owned).

The board of review requested the assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were most similar to the subject in location and were relatively similar to the subject in age, size, style and features. These properties sold for prices ranging from \$169,900 to \$278,000 or from \$65.55 to \$127.52 per square foot of living area, including land. The record also disclosed the subject property was purchased in April 2013 for a price of \$140,100. The subject's assessment reflects a market value of \$129,898 or \$54.03 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and below the subject's April 2013 purchase price. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellants also contend unequal treatment in the subject's 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 appellants have not met this burden.

The record has seven comparables submitted by the parties to support their respective positions. These comparables had improvement assessments that ranged from \$15.86 to \$33.78 per square foot of living area. The subject's improvement assessment of \$14.55 per square foot of living area falls below the range established by the comparables in this record. Additionally, the comparables have land assessments ranging from \$.59 to \$1.51 per square foot of land area. The subject has a land assessment of \$.81 per square foot of land area, which is within the range established by the comparables. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's 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.