



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

APPELLANT: Fidel Duran
DOCKET NO.: 15-03912.001-R-1
PARCEL NO.: 05-15-304-053

The parties of record before the Property Tax Appeal Board are Fidel Duran, 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: \$7,034
IMPR.: \$33,482
TOTAL: \$40,516

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 split-level style single family dwelling of wood siding exterior construction with 1,080 square feet of above ground living area. The dwelling was constructed in 1976. Features of the home include a lower level that is partially finished with 360 square feet of living area, central air conditioning, one fireplace and an integral garage located in the lower level with 528 square feet of building area. The property has a 10,500 square foot site and is located in Ingleside, Grant 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 six comparables improved with split-level and tri-level style single family dwellings that ranged in size from 952 to 1,204 square feet of above ground living area. The dwellings were constructed from 1972 to 1984. Each comparable has a lower level with finished area ranging in size from 480 to 804 square feet of living area and three comparables have central air conditioning. The comparables have sites

ranging in size from 4,792 to 13,068 square feet of land area and are located from 1.48 to 4.21 miles from the subject property. These properties sold from January 2012 to February 2015 for prices ranging from \$49,500 to \$82,000 or from \$46.88 to \$80.08 per square foot of above ground living area, including land. The appellant's submission indicated that three of the comparable sales were foreclosures and one comparable was a short sale. The appellant's submission also disclosed the subject property was purchased in December 2013 for a price of \$136,100 and further indicated the sale was a foreclosure.

These same comparables had improvement assessments ranging from \$22,477 to \$30,612 or from \$20.51 to \$29.54 per square foot of living area. Based on this evidence the appellant requested the improvement assessment be reduced to \$14,631 and the total assessment be reduced to \$21,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,516. The subject's assessment reflects a market value of \$122,110 or \$113.06 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 has an improvement assessment of \$33,482 or \$31.00 per square foot of above ground living area.

With respect to the assessment equity argument the board of review provided four comparables improved with split-level style dwellings that ranged in size from 1,052 to 1,113 square feet of above ground living area. The dwellings were constructed from 1972 to 1978. Each comparable has a finished lower level with finished area ranging in size from 684 to 810 square feet of living area, each comparable has central air conditioning, each comparable has one fireplace and each comparable has a garage with either 480 to 528 square feet of building area. These properties were located from .04 to .183 of a mile from the subject property. These properties have improvement assessments ranging from \$35,712 to \$38,708 or from \$33.95 to \$34.83 per square foot of above ground living area.

With respect to the overvaluation argument the board of review provide four comparable sales improved with three split-level style dwellings and one tri-level style dwelling that ranged in size from 1,084 to 1,396 square feet of above ground living area. The dwellings were constructed from 1975 to 1997. Each comparable has a finished lower level that ranged in size from 462 to 819 square feet, central air conditioning and a garage ranging in size from 484 to 576 square feet of building area. One comparable has a fireplace. The comparables have sites ranging in size from 6,571 to 19,707 square feet of land area and were located from .977 to 1.316 miles from the subject property. The sales occurred from July 2014 to June 2015 for prices ranging from \$137,000 to \$220,000 or from \$109.60 to \$157.59 per square foot of above ground living area, including land. The board of review also disclosed the subject property sold in June 2013 for a price of \$136,100. These comparables have an improvement assessment ranging from \$34,006 to \$45,097 or from \$31.37 to \$32.58 per square foot of above ground living area.

Based on this evidence the board of review requested the subject's 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 comparable sales #6 and #7 submitted by the board of review. These comparables were most similar to the subject property in location, features and age and sold for prices of \$137,000 and \$147,000 or from \$109.60 and \$131.72 per square foot of above ground living area, including land, respectively. Furthermore, the record disclosed the subject property was purchased in December 2013 for a price of \$136,100 or \$126.02 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$122,110 or \$113.06 per square foot of above ground living area, including land, which is below the best comparable sales in this record and below the subject's purchase price. Less weight was given board of review sales #5 and #8 due to differences from the subject in age. Less weight was given the sales provided by the appellant as three of the sales occurred in 2012, which is not proximate in time to the assessment date, and all the sales differed from the subject property in location. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also 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 #4 are the most similar to the subject in location, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$33.95 to \$34.83 per square foot of above ground living area. The subject's improvement assessment of \$31.00 per square foot of above ground living area falls below the range established by the best comparables in this record. Less weight was given the comparables provided by the appellant 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.