



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

APPELLANT: Lino Martinez
DOCKET NO.: 15-03913.001-R-1
PARCEL NO.: 08-09-111-031

The parties of record before the Property Tax Appeal Board are Lino Martinez, 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: \$8,896
IMPR.: \$24,660
TOTAL: \$33,556

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 with an aluminum siding exterior that contains 1,353 square feet of above ground living area. The dwelling was constructed in 1964. Features of the home include a finished lower level with 770 square feet, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property has a 7,921 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted information on three comparables improved with split-level dwellings with wood siding exteriors that had 1,222 and 1,296 square feet of above ground living area. The dwellings were constructed from 1964 to 1978. Each home has a finished lower level ranging in size from 624 to 1,056 square feet, two comparables have central air conditioning, one comparable has a fireplace and each comparable has an attached garage

ranging in size from 567 to 598 square feet of building area. The comparables have sites ranging in size from 7,050 to 16,138 square feet of land area. The comparables are located from 1.47 to 4.08 miles from the subject property. These properties sold from September 2014 to June 2015 for prices ranging from \$80,500 to \$87,000 or from \$65.88 to \$67.28 per square foot of above ground living area, including land. The appellant also indicated the subject property was purchased in September 2014 for a price of \$119,000 or \$87.95 per square foot of above ground living area, land included. These same properties have improvement assessments ranging from \$23,574 to \$42,094 or from \$19.29 to \$34.45 per square foot of above ground living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$19,435 and the total assessment be reduced to \$28,331.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$33,556. The subject's assessment reflects a market value of \$101,133 or \$74.75 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 \$24,660 or \$18.23 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 tri-level style dwellings that ranged in size from 1,178 to 1,326 square feet of above ground living area. The dwellings were constructed from 1956 to 1961. Each comparable has a lower level, two comparables each have one fireplace, and three comparables have garages ranging in size from 360 to 720 square feet of building area. These properties have sites that ranged in size from 5,693 to 12,234 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property and are located from .209 to .286 of a mile from the subject property. These properties sold from November 2013 to December 2015 for prices ranging from \$119,000 to \$122,000 or from \$90.32 to \$103.57 per square foot of above ground living area, including land. These same comparables had improvement assessments ranging from \$19,118 to \$24,292 or from \$14.42 to \$18.86 per square foot of above ground living area. The board of review also disclosed the subject property was purchased in September 2014 for prices ranging from \$119,000 or \$87.95 per square foot of above ground living area, including land. To document the subject's purchase, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which indicated the subject property had been advertised for sale and the parties were not related.

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

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 on this basis.

The Board finds the best evidence of market value to be the comparable sales provided by the board of review. These comparables were most similar to the subject in location and relatively similar to the subject property in age, style and features. These properties sold for prices ranging from \$119,000 to \$122,000 or from \$90.32 to \$103.57 per square foot of above ground living area, including land. The evidence in the record also disclosed the subject property was purchased by the appellant in September 2014 for a price of \$119,000 or \$87.95 per square foot of above ground living area, land included. The subject's assessment reflects a market value of \$101,133 or \$74.75 per square foot of above ground living area, including land, which is below the range established by the best comparable sales in this record and below the subject's September 2014 purchase price. Less weight was given the comparables provided by the appellant due to differences from the subject property in location. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellant contends unequal treatment in the subject's improvement assessment as a 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 are the most similar to the subject in location as well as being relatively similar to the subject property in size, style, 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 \$14.42 to \$18.86 per square foot of above ground living area. The subject's improvement assessment of \$18.23 per square foot of above ground living area falls within the range established by the best comparables in this record. Although less weight was given the appellant's comparables due to differences from the subject property in location, the Board finds the subject's improvement assessment is below the range established by these comparables on a square foot basis. 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.