



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

APPELLANT: Javier & Maria Arizmendi
DOCKET NO.: 15-03915.001-R-1
PARCEL NO.: 08-17-405-023

The parties of record before the Property Tax Appeal Board are Javier and Maria Arizmendi, 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: \$4,033
IMPR.: \$10,545
TOTAL: \$14,578

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 one-story dwelling of wood siding exterior construction with 960 square feet of living area. The dwelling was constructed in 1922. Features of the property include an unfinished basement and a detached garage with 308 square feet of building area. The property has a 6,126 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted information on six comparables improved with one-story dwellings of with wood siding, aluminum siding or stucco exterior construction that ranged in size from 840 to 940 square feet of living area. The dwellings were constructed from 1915 to 1930. Each comparable has an unfinished basement and five comparables have detached garages ranging in size from 140 to 360 square feet of building area, respectively. The comparables have sites ranging in size from 5,094 to 9,567 square feet of land area and are

located from .25 of a mile to 3.34 miles from the subject property. The sales occurred from June 2013 to August 2015 for prices ranging from \$20,000 to \$30,000 or from \$21.28 to \$32.43 per square foot of living area, including land. The same comparables had improvement assessments ranging from \$7,456 to \$12,292 or from \$7.93 to \$13.29 per square foot of living area. The appellants also indicated the subject property was purchased in May 2014 for a price of \$44,000. The appellants requested the subject's improvement assessment be reduced to \$4,633 and the total assessment be reduced to \$8,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,578. The subject's assessment reflects a market value of \$43,936 or \$45.77 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 an improvement assessment of \$10,545 or \$10.98 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 one-story dwellings with wood siding exteriors that ranged in size from 816 to 1,092 square feet of living area. The comparable dwellings were constructed from 1928 to 1940. Each home has an unfinished basement and two comparables have garages with 240 and 320 square feet of building area, respectively. The comparables have sites ranging in size from 5,323 to 8,265 square feet of land area and were located from .178 to .41 or a mile from the subject property. The sales occurred from June 2014 to June 2015 for prices ranging from \$39,900 to \$76,000 or from \$41.21 to \$93.14 per square foot of living area, including land. The comparables have improvement assessments ranging from \$9,044 to \$12,650 or from \$11.08 to \$11.60 per square foot of living area. The board of review also reported the subject property sold in May 2014 for a price of \$44,000. To document the sale, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's sale disclosing the subject property had not been advertised for sale.

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

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 based on overvaluation.

The record contains ten comparable sales submitted by the parties to support their respective positions. Less weight is given appellants' sales #1, #4, #5 and #6 due to differences from the subject in location. Less weight is given appellants' comparables #2 and #3 due to the sales occurring in June 2013 and November 2013, not proximate in time to the assessment date. The Board finds the best evidence of market value to be the comparable sales submitted by the board of review as these properties were most similar to the subject in location and similar to the

subject in property characteristics. These most similar comparables sold for prices ranging from \$39,900 to \$76,000 or from \$41.21 to \$93.14 per square foot of living area, including land. Furthermore, the evidence disclosed the subject property was purchased in May 2014 for a price of \$44,000 or \$45.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$43,936 or \$45.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and slightly below the property's purchase price. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellants contend 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 appellants have not met this burden.

The Board finds the appellants' comparables #2 and #3 as well as the board of review comparables are the most similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$9.68 to \$12.94 per square foot of living area. The subject's improvement assessment of \$10.98 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants 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.

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.