



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

APPELLANT: Roberto & Lucia Hernandez  
DOCKET NO.: 15-03916.001-R-1  
PARCEL NO.: 06-16-303-031

The parties of record before the Property Tax Appeal Board are Roberto and Lucia Hernandez, 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:** \$4,666  
**IMPR.:** \$23,665  
**TOTAL:** \$28,331

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 split-level single family dwelling with a vinyl siding exterior containing 1,220 square feet of above ground living area. The dwelling was constructed in 1978. Features of the home include a finished lower level and central air conditioning. The property has a 5,000 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted information on 6 comparables improve with split-level style dwellings with vinyl siding exteriors that ranged in size from 1,096 to 1,232 square feet of above ground living area. The dwellings were constructed in 1973 and 1974. Each home has a finished lower level, five comparables have central air conditioning and four comparables have either an attached or detached garage ranging in size from 352 to 576 square feet of building area. These properties have sites ranging in size from 4,373 to 6,804 square feet

of land area and are located from .52 of a mile to 1.72 miles from the subject property. The sales occurred from March 2012 to June 2015 for prices ranging from \$40,000 to \$79,900 or from \$36.50 to \$64.85 per square foot of living area, including land. These same properties had improvement assessments ranging from \$25,660 to \$30,721 or from \$23.41 to \$25.72 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$18,665 and the total assessment be reduced to \$23,331.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,331. The subject's assessment reflects a market value of \$85,386 or \$69.99 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 \$23,665 or \$19.40 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 split-level dwellings with vinyl siding exteriors that range in size from 1,040 to 1,092 square feet of above ground living area. The dwellings were constructed from 1972 to 1988. Each comparable has central air conditioning, two comparables each have one fireplace and two comparables have garages with 624 and 480 square feet of building area, respectively. The properties have sites ranging in size from 4,800 to 7,841 square feet of land area and are located from .194 to .778 of a mile from the subject property. The sales occurred from June 2014 to June 2015 for prices ranging from \$78,000 to \$130,000 or from \$75.00 to \$120.37 per square foot of above ground living area. The same comparables have improvement assessments ranging from \$21,362 to \$30,331 or from \$20.29 to \$28.08 per square foot of living area. The board of review requested the 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.

The record contains ten comparable sales submitted by the parties to support their respective positions. The Board gives most weight to appellants' sales #1 and #4 as well as the comparables sales submitted by the board of review as these properties were relatively similar to the subject property in physical characteristics and sold most proximate in time to the assessment date at issue. The sales occurred from March 2014 to June 2015 for prices ranging from \$60,000 to \$130,000 or from \$54.74 to \$120.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$85,386 or \$69.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellants' sales #2, #3, #5 and #6 due to the fact these properties did not sale proximate in time to the assessment date. In conclusion, 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 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 ten comparables provided by the parties have varying degrees of similarity to the subject property. The comparables have improvement assessments that range from \$20.29 to \$28.08 per square foot of living area. The subject's improvement assessment of \$19.40 per square foot of living area falls below the range established by the 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.