



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

APPELLANT: Ramiro & Modesta Bahena  
DOCKET NO.: 15-03924.001-R-1  
PARCEL NO.: 04-28-401-018

The parties of record before the Property Tax Appeal Board are Ramiro and Modesta Bahena, 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 **A Reduction** 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:** \$4,874  
**IMPR.:** \$28,626  
**TOTAL:** \$33,500

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 tri-level style single family dwelling of wood siding exterior construction with 1,104 square feet of above ground living area. The dwelling was constructed in 1997. Features of the home include a finished lower level with 672 square feet, central air conditioning and an attached garage with 490 square feet of building area. The property has a 7,312 square foot site and is located in Beach Park, Benton 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 six comparables improved with tri-level style dwellings that ranged in size from 1,052 to 1,144 square feet of above ground living area. The dwellings were constructed from 1989 to 1999. Each comparable has a finished lower level and central air conditioning. Three comparables have detached garages ranging in size from 480 to 576 square feet of building area. The comparables have sites ranging in size

from 5,520 to 8,100 square feet of land area and are located from .06 to 2.16 miles from the subject property. These properties sold from May 2012 to October 2014 for prices ranging from \$34,000 to \$90,000 or from \$29.72 to \$79.79 per square foot of living area, including land. The comparables have improvement assessments ranging from \$22,714 to \$34,624 or from \$19.85 to \$30.70 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$18,457 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 \$39,733. The subject's assessment reflects a market value of \$119,750 or \$108.47 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.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two tri-level style dwellings and two split-level style dwellings of wood siding or vinyl siding exterior construction that ranged in size from 1,104 to 1,426 square feet of above ground living area. The dwellings were constructed from 1999 to 2008. Three comparables have finished lower levels, each comparable has central air conditioning and two comparables have garages with 528 and 576 square foot of building area, respectively. The comparables have sites ranging in size from 6,172 to 16,179 square feet of land area and are located from .762 of a mile to 1.343 miles from the subject property. The comparables sold from January 2013 to October 2015 for prices ranging from \$110,000 to \$190,000 or from \$99.64 to \$133.24 per square foot of above grade living area. The comparables have improvement assessments ranging from \$27,356 to \$49,016 or from \$24.78 to \$34.37 per square foot of above ground living area. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellants contend 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 evidence in the record supports a reduction in the subject's assessment based on overvaluation.

The record contains ten comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellants' comparable sales #1, #2, #3, #4 and #5 due to their distant location with reference to the subject property and/or the sales not occurring proximate in time to the assessment date at issue. The Board gives less weight to board of review comparable sales #1 and #2 due to differences from the subject in age, slightly different style, land area and/or location. The Board gives less weight to board of review sale #3 due to the date of sale occurring approximately two years prior to the assessment date at issue, slightly different style and land area. The two best sales in the record, appellants' comparable #6 and board of review comparable sale #4, were similar to the subject in location and sold proximate in time to the assessment date for prices of \$90,000 and \$110,000 or for \$79.79 and \$99.64 per

square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$119,750 or \$108.47 per square foot of above ground living area, including land, which is above that established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellants also contend assessment inequity with respect to the improvement. 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. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data and considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction to the subject's assessment based on assessment inequity is not warranted.

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



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: July 21, 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.