



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

APPELLANT: Lorena Salas
DOCKET NO.: 15-03925.001-R-1
PARCEL NO.: 12-06-206-010

The parties of record before the Property Tax Appeal Board are Lorena Salas, 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 **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: \$5,319
IMPR.: \$22,446
TOTAL: \$27,765

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 with a vinyl siding exterior containing 1,247 square feet of above ground living area. The dwelling was constructed in 2007. Features of the home include a finished lower level, central air conditioning, one fireplace and an attached garage with 600 square feet of building area. The property has a 6,650 square foot site and is located in North Chicago, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of this argument the appellant submitted information on three comparables improved with one tri-level style dwelling and two split-level style dwellings with vinyl siding exteriors that ranged in size from 1,208 to 1,309 square feet of above ground living area. Each dwelling was constructed in 2005. Each comparable had a finished lower level and central air conditioning. The comparables had sites ranging in size from 3,061 to 6,534

square feet of land area. The improvement assessments ranged from \$14,917 to \$16,691 or from \$12.35 to \$13.46 per square foot of above ground living area. These same properties sold from July 2012 to June 2013 for prices ranging from \$44,500 to \$46,597 or from \$34.38 to \$37.58 per square foot of above ground living area. Two of the sales were identified as foreclosures. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$9,680 and the total assessment be reduced to \$14,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,837. The subject's assessment reflects a market value of \$92,939 or \$74.53 per square foot of above ground living area when using the 2015 three-year average median level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$25,518 or \$20.46 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables improved with split-level style dwellings with vinyl siding exteriors that range in size from 1,164 to 1,260 square feet of above ground living area. The dwellings were constructed from 2004 to 2006. Each comparable has a finished lower level, one comparable has central air conditioning, and two comparables have attached garages with 528 and 520 square feet of building area, respectively. These properties have sites ranging in size from 4,322 to 7,653 square feet of land area. The comparables have improvement assessments ranging from \$15,902 to \$21,090 or from \$13.14 to \$17.09 per square foot of above ground living area. These same properties sold from September 2013 to May 2016 for prices ranging from \$80,000 to \$95,000 or from \$66.12 to \$75.77 per square foot of above ground living area, including land. The board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The record contains six comparables submitted by the parties to support their respective positions. The comparables were similar to the subject in location, age, general style and size. The comparables were slightly inferior to the subject in features in that two had no central air conditioning, none of the comparables had fireplaces and four comparables had no garages. These comparables had improvement assessments that ranged from \$12.35 to \$17.09 per square foot of above ground living area. The subject's improvement assessment of \$20.46 per square foot of above ground living area falls above the range established by the comparables in this record. The Board finds the subject's improvement assessment appears excessive even considering the fact the subject dwelling has superior features in relation to the comparables. Based on this record the Board finds the appellant did demonstrate with clear and convincing

evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellant also argued overvaluation as an additional basis of appeal. 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). After considering the reduction to the subject's assessment based on assessment inequity and given the fact that four of the sales submitted by the parties did not occur proximate in time to the assessment date at issue as well as two being foreclosures, the Board finds an additional reduction to the subject's assessment based on overvaluation is not justified.

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.