



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

APPELLANT: Pedro Cisneros
DOCKET NO.: 15-03950.001-R-1
PARCEL NO.: 11-19-302-005

The parties of record before the Property Tax Appeal Board are Pedro Cisneros, 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: \$9,476
IMPR.: \$42,611
TOTAL: \$52,087

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 consists of a tri-level style single family dwelling of wood siding exterior construction with 1,186 square feet of above ground living area. The dwelling was constructed in 1993. Features of the property include a finished lower level, central air conditioning and a detached garage with 480 square feet of building area. The property has a 6,458 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with tri-level style dwellings that ranged in size from 1,186 to 1,240 square feet of above ground living area. The dwellings were constructed in 1992 and 1993. Each comparable has a finished lower level and central air conditioning. Two comparables have either an attached or a detached garage with 440 square feet of building area. The comparables have sites ranging in size from 5,640 to 7,971 square feet of land area. The properties are located from 15.03 to 15.37 miles from the subject

property. The sales occurred from May 2013 to October 2013 for prices ranging from \$57,500 to \$84,000 or from \$48.48 to \$67.74 per square foot of above ground living area. The appellant requested the subject's assessment be reduced to \$26,664.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,087. The subject's assessment reflects a market value of \$156,983 or \$132.36 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with tri-level style dwellings that ranged in size from 1,110 to 1,643 square feet of above ground living area. The dwellings were constructed from 1957 to 1987. Each comparable has a finished lower level, one comparable has a basement, each comparable has central air conditioning, three comparables have one or two fireplaces and three comparables have garages with 528 and 552 square feet of building area. The comparables have sites ranging in size from 6,252 to 13,351 square feet of land area and are located from .106 of a mile to 1.013 miles from the subject property. The sales occurred from June 2014 to August 2014 for prices ranging from \$168,750 to \$230,000 or from \$139.99 to \$166.67 per square foot of above ground living area. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends 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.

The record contains seven sales presented by parties to support their respective positions. The Board gave less weight to the appellant's comparables due to differences from the subject property in location and the fact the comparables did not sell proximate in time to the assessment date at issue. The Board gave more weight to the comparables provided by the board of review because they were superior to the appellant's comparables in location near the subject property and also sold more proximate in time to the assessment date at issue. Three of the board of review comparables were significantly older than the subject dwelling, one comparable was larger than the subject dwelling and three of the comparables had larger sites than the subject property. These comparables sold for prices ranging from \$168,750 to \$230,000 or from \$139.99 to \$166.67 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$156,983 or \$132.36 per square foot of above ground living area, including land, which is below the range established by the comparable sales provided by the board of review even though three of the comparables were older than the subject dwelling. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.