



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

APPELLANT: Francisco Murillo
DOCKET NO.: 15-03953.001-R-1
PARCEL NO.: 12-06-405-008

The parties of record before the Property Tax Appeal Board are Francisco Murillo, 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: \$6,479
IMPR.: \$19,764
TOTAL: \$26,243

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 tri-level style single family dwelling of wood siding exterior construction with 1,206 square feet of above ground living area. The dwelling was constructed in 1994. Features of the home include a basement, a finished lower level, central air conditioning, one fireplace and a two-car attached garage with 396 square feet of building area. The property has an 8,100 square foot site and is located in North Chicago, Shields Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparables improved with two split-level dwellings and a tri-level dwelling that ranged in size from 1,120 to 1,266 square feet of above ground living area. The dwellings were constructed from 1990 to 2000. One comparable has a basement, each comparable has a lower level that has finished area and two comparables have central air conditioning. These properties sold from January 2012 to

January 2013 for prices ranging from \$41,000 to \$46,000 or from \$33.28 to \$41.07 per square foot of above ground living area. These comparables had improvement assessments ranging from \$13,121 to \$15,428 or from \$10.65 to \$13.16 per square foot of above ground living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$8,520 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 \$26,243. The subject's assessment reflects a market value of \$79,093 or \$65.58 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. The subject property has an improvement assessment of \$19,764 or \$16.39 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with tri-level style dwellings of wood siding or aluminum siding exterior construction that range in size from 1,040 to 1,164 square feet of above ground living area. The dwellings were constructed from 1980 to 1997. One comparable has a basement, three comparables have central air conditioning, one comparable has a fireplace and three comparables have garages ranging in size from 440 to 520 square feet of building area. The comparables sold from December 2014 to July 2016 for prices ranging from \$85,000 to \$100,000 or from \$73.02 to \$96.15 per square feet of above ground living area, including land. These properties had improvement assessments ranging from \$15,150 to \$17,137 or from \$13.29 to \$15.19 per square foot of above ground living area.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be the comparables sales submitted by the board of review as these properties sold more proximate in time to the assessment date at issue than did the comparable sales provided by the appellant. The board of review comparable sales sold for prices ranging from \$85,000 to \$100,000 or from \$73.02 to \$96.15 per square feet of above ground living area per square foot of living area, including land. The subject's assessment reflects a market value of \$79,093 or \$65.58 per square foot of above ground living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also contends unequal treatment in the subject's improvement assessment as a 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 appellant has not met this burden.

The record contains seven comparables submitted by the parties to support their respective positions. The comparables had varying degrees of similarity to the subject property. Appellant's comparables #1 and #3 were inferior to the subject property in that they had no basement area; appellant's comparable #3 was inferior to the subject property in that it had no central air conditioning; and each of the appellant's comparables was inferior to the subject property in that none had a fireplace or a garage. Board of review comparables #1, #3 and #4 were inferior to the subject in that they had no basement area; board of review comparable #3 was inferior to the subject property in that it had no central air conditioning; board of review comparables #1, #2 and #3 were inferior to the subject dwelling in that none had a fireplace; and board of review comparable #2 was inferior to the subject in that it had no garage. The comparables submitted by the parties had improvement assessments that ranged from \$10.65 to \$15.19 per square foot of above ground living area. The subject's improvement assessment of \$16.39 per square foot of above ground living area falls above the range established by the comparables in this record but justified based on its superior features. Based on this record the Board finds the appellant 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.