



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

APPELLANT: Silvia Fernandez  
DOCKET NO.: 15-03955.001-R-1  
PARCEL NO.: 04-20-227-005

The parties of record before the Property Tax Appeal Board are Silvia Fernandez, 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:** \$3,410  
**IMPR.:** \$26,508  
**TOTAL:** \$29,918

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 aluminum siding exterior construction containing 931 square feet of above ground living area. The dwelling was constructed in 1998. Features of the home include a finished lower level, central air conditioning and a two-car attached garage with 480 square feet of building area. The property has a 7,755 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these argument the appellant submitted information on three comparables improved with split-level style dwellings that ranged in size from 960 to 1,044 square feet of above ground living area. Each comparable has finished lower level, two comparables have central air conditioning and each comparable has an attached or detached garage. One comparable has an additional detached garage. The comparables sold from July 2012 to April 2015 for prices ranging from \$60,100 to \$74,000 or from \$62.50 to \$70.88 per square foot of above ground

living area, including land. The appellant disclosed comparable sale #1 was a foreclosure. These same comparables had improvement assessments that ranged from \$27,140 to \$32,979 or from \$28.27 to \$32.11 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$18,488 and the total assessment be reduced to \$21,898.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,918. The subject's assessment reflects a market value of \$90,169 or \$96.85 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 \$26,508 or \$28.47 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 split-level style dwellings of aluminum siding or vinyl siding exteriors that ranged in size from 960 to 1,028 square feet of above ground living area. The dwellings were constructed from 1991 to 2002. Each comparable has central air conditioning and a garage ranging in size from 400 to 528 square feet of building area. The comparables sold from June 2014 to April 2015 for prices ranging from \$60,100 to \$119,750 or from \$62.60 to \$116.50 per square foot of above ground living area, including land. Comparable sale #2 was the same property as appellant's sale #1. These properties had improvement assessments ranging from \$16,194 to \$29,028 or from \$16.87 to \$28.24 per square foot of above ground living area. The board of review requested the subject's assessment be sustained.

### **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.

The Board finds the best evidence of market value to be appellant's sale #1 and the comparable sales submitted by the board of review. Board of review sale #2 was the same property as appellant's sale #1. These most similar comparables sold for prices ranging from \$60,100 to \$119,750 or from \$62.60 to \$116.50 per square foot of above ground living area, including land. The comparable that sold at the low end of the range was identified as a foreclosure. The subject's assessment reflects a market value of \$90,169 or \$96.85 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #2 and #3 as these properties sold in July 2012 and October 2012, respectively, which are not proximate in time to the assessment date at issue. 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 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 appellant has/has not met this burden.

The Board finds the comparables submitted by the parties had varying degrees of similarity to the subject property. These comparables had improvement assessments that ranged from \$16.87 to \$32.11 per square foot of above ground living area.<sup>1</sup> The subject's improvement assessment of \$28.47 per square foot of living area falls within the range established by the comparables in this record. 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.

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<sup>1</sup> The board of review provided a copy of the property record card for its comparable #2, which was also appellant's comparable #1, disclosing this property had an improvement assessment of \$16,194 or \$16.87 per square foot of above ground living area.

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.