



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

APPELLANT: E. Patlan
DOCKET NO.: 15-04137.001-R-1
PARCEL NO.: 08-20-415-007

The parties of record before the Property Tax Appeal Board are E. Patlan, 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: \$14,757
IMPR.: \$18,373
TOTAL: \$33,130

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 two-story dwelling of wood siding exterior construction with 2,410 square of living area. The dwelling was constructed in 1920. Features of the property include an unfinished basement and a detached garage with 560 square feet of building area. The property has a 22,141 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with two-story dwellings of brick or wood siding exterior construction that ranged in size from 2,276 to 2,436 square feet of living area. The dwellings were constructed from 1920 to 1948. Each comparable has an unfinished basement, two comparables each have one fireplace and each comparable has a detached garage ranging in size from 520 to 660 square feet of building area. The comparables sold from October 2012 to April 2014 for prices ranging from \$19,900 to

\$40,000 or from \$8.74 to \$16.61 per square foot of living area, including land. The comparables have improvement assessments ranging from \$18,321 to \$24,919 or from \$7.95 to \$10.35 per square foot of living area. The comparables had sites ranging in size from 4,857 to 8,398 square feet of land area with land assessments ranging from \$3,596 to \$6,219 or \$.74 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$7,838, the improvement assessment be reduced to \$5,494 and the total assessment be reduced to \$13,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,130. The subject's assessment reflects a market value of \$99,849 or \$41.43 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. The subject has a land assessment of \$14,757 or \$.67 per square foot of land area and an improvement assessment of \$18,373 or \$7.62 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings ranging in size from 2,052 to 2,196 square feet of living area. The dwellings were constructed from 1901 to 1925. Each comparable has an unfinished basement, three comparables each have one fireplace and three comparables have garages with either 400 or 624 square feet of building area. These properties have sites ranging in size from 4,548 to 12,010 square feet of land area. These properties sold from March 2014 to December 2015 for prices ranging from \$93,000 to \$126,000 or from \$44.84 to \$57.38 per square foot of living area, including land. The comparables have land assessments ranging from \$2,620 to \$7,906 or from \$.58 to \$.82 per square foot of land area and improvement assessments ranging from \$14,235 to \$19,577 or from \$6.48 to \$9.54 per square foot of living area. The board of review requested the 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 on this basis.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparable sales submitted by the board of review. These comparables had varying degrees of similarity to the subject property and sold most proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$39,000 to \$126,000 or from \$16.01 to \$57.38 per square foot of living area. The sale at the low end of the range was identified by the appellant as a foreclosure, calling into question the arm's length nature of the transaction. The subject's assessment reflects a market value of \$99,849 or \$41.43 per square foot of 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 #1 and #3 due to the sales not occurring 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 assessment inequity as an alternative 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. 86 Ill.Admin.Code §1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

The record contains seven comparables submitted by the parties in support of their respective arguments. These comparables have improvement assessments that ranged from \$6.48 to \$10.35 per square foot of living area. The subject's improvement assessment of \$7.62 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 improvement assessment is not justified.

With respect to the land assessment, the comparables submitted by the parties have land assessments that ranged from \$.58 to \$.82 per square foot of land area. The subject's land assessment of \$.67 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 land assessment was inequitable and a reduction in the subject's land 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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