



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

APPELLANT: Eduardo & Josefina Moreno
DOCKET NO.: 15-04138.001-R-1
PARCEL NO.: 07-18-106-003

The parties of record before the Property Tax Appeal Board are Eduardo and Josefina Moreno, the appellants; 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: \$18,074
IMPR.: \$51,420
TOTAL: \$69,494

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of wood siding exterior construction with 1,692 square feet of living area. The dwelling was constructed in 1995. Features of the home include a partial unfinished basement, central air conditioning and an attached garage with 441 square feet of building area. The property has a 10,019 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend both overvaluation and assessment inequity with respect to the improvement as the basis of the appeal. In support of these arguments the appellants submitted information on three comparables improved with two-story style single family dwellings of wood siding or vinyl siding exterior construction that range in size from 1,500 to 2,028 square feet of living area. The dwellings were constructed from 1986 to 1990. Two comparables have basements with one being finished, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has an attached garage ranging in size

from 264 to 462 square feet of building area. The comparables have sites ranging in size from 4,800 to 10,400 square feet of land area and are located from 2.82 to 5.74 miles from the subject property. These properties sold from February 2012 to August 2013 for prices ranging from \$74,793 to \$95,000 or from \$42.90 to \$60.05 per square foot of living area, including land. These same properties have improvement assessments ranging from \$36,442 to \$44,976 or from \$20.25 to \$28.43 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$13,589 and the total assessment be reduced to \$31,663.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,494. The subject's total assessment reflects a market value of \$209,445 or \$123.79 per square foot of living area, including land, 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 \$51,420 or \$30.39 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 of wood siding exterior construction each with 1,692 square feet of living area. The dwellings were constructed from 1993 to 1995. Each comparable has a partial basement containing 522 square feet of building area with two being partially finished, central air conditioning, one fireplace and an attached garage with either 441 or 588 square feet of building area. These properties have sites ranging in size from 9,583 to 14,375 square feet of land area and are located from .047 of a mile to 1.148 miles from the subject property. Each comparable has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$52,834 to \$54,700 or from \$31.23 to \$32.33 per square foot of living area. The comparables sold from January 2014 to December 2014 for prices ranging from \$210,000 to \$243,000 or from \$124.11 to \$143.62 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

Conclusion of Law

The taxpayers contend in part 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 appellants 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 assessment equity to be the comparables submitted by the board of review. The board of review comparables were most similar to the subject property in location, size, age and features. These comparables had improvement assessments that ranged from \$31.23 to \$32.33 per square foot of living area. The subject's improvement assessment of \$30.39 per square foot of living area falls below the range established by the best comparables in

this record. Less weight was given the appellants' comparables due to differences from the subject property in location, size, age and features. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

Alternatively, the appellants contend 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 appellants 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 comparable sales presented by the board of review as these properties were most similar to the subject property in location, size, age and features. These most similar comparables sold proximate in time to the assessment date for prices ranging from \$210,000 to \$243,000 or from \$124.11 to \$143.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$209,445 or \$123.79 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight was given the appellants' comparables sales due to differences from the subject property in location, age, size and features. Additionally, the appellants' comparables did not sell proximate in time to the assessment date, which further diminishes the weight that can be given these sales. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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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