



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

APPELLANT: Jose Leonardo
DOCKET NO.: 15-04139.001-R-1
PARCEL NO.: 12-06-210-025

The parties of record before the Property Tax Appeal Board are Jose Leonardo, 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: \$6,620
IMPR.: \$24,866
TOTAL: \$31,486

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 2,400 square feet of living area. The dwelling was constructed in 1996. Features of the property include a basement that is partially finished, central air conditioning, one fireplace and a detached garage with 728 square feet of building area. The property has an 8,276 square foot site and is located in North Chicago, Shields Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with a 1.5-story dwelling and two 2-story dwellings of wood siding or vinyl siding exterior construction that ranged in size from 1,709 to 2,113 square feet of living area. The dwellings were built from 1986 to 1999. Two comparables have unfinished basements, one comparable has central air conditioning, one comparable has a fireplace and three comparables have garages ranging in size from 380 to 624 square feet of

building area. These properties have sites ranging in size from 10,006 to 22,651 square feet of land area and are located from .67 of a mile to 10.24 miles from the subject property. The sales occurred from March 2013 to May 2015 for prices ranging from \$34,000 to \$70,111 or from \$16.09 to \$41.02 per square foot of living area, including land. These properties have improvement assessments ranging from \$14,630 to \$43,863 or from \$6.92 to \$25.67 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$18,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,486. The subject's assessment reflects a market value of \$94,895 or \$39.54 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 property has an improvement assessment of \$24,866 or \$10.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables improved with part two-story and part one-story dwellings that ranged in size from 2,354 to 2,464 square feet of living area. The dwellings were built from 1991 to 1994. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 600 to 904 square feet of building area. The comparables have sites ranging in size from 7,871 to 15,679 square feet of land area and are located from .295 of a mile to .727 of a mile from the subject property. These properties sold from February 2013 to June 2016 for prices ranging from \$120,000 to \$140,000 or from \$50.98 to \$57.38 per square foot of living area, including land. These same properties have improvement assessments ranging from \$26,664 to \$38,836 or from \$11.33 to \$15.76 per square foot of living area. The board of review requested the 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 on this basis.

The record contains six sales submitted by the parties to support their respective positions. The Board gave less weight to appellant's sales #1 and #3 as well as board of review sale #3 as these properties did not sell proximate in time to the assessment date. The Board also gives less weight to appellant's comparables #2 and #3 due to their distant location from the subject property. Less weight was given board of review sale #2 as it sold approximately 18 months after the assessment date. The best sale in the record was board of review sale #1 that sold in June 2015 for a price of \$120,000 or \$50.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$94,895 or \$39.54 per square foot of living area, including land, which is below the best comparable sale 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 assessment inequity with respect to the improvement. 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 Board finds the best comparables in the record are the comparables submitted by the board of review as these properties were most similar to the subject property in location, style, size and features. These comparables have improvement assessments that ranged from \$11.33 to \$15.76 per square foot of living area. The subject's improvement assessment of \$10.36 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables due to differences from the subject in style or location. 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.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jose Leonardo
2931 20th Street
North Chicago, IL 60064

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085