



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

APPELLANT: M. Osorio
DOCKET NO.: 15-04142.001-R-1
PARCEL NO.: 04-20-228-027

The parties of record before the Property Tax Appeal Board are M. Osorio, 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: \$3,704
IMPR.: \$25,706
TOTAL: \$29,410

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 aluminum siding exterior construction with 1,048 square feet of above ground living area. The dwelling was constructed in 1997. Features of the property include a lower level with 528 square feet of finished area and a detached garage with 484 square feet of building area. The property has an 8,843 square foot site and is located in Zion, Zion 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 tri-level style dwellings that ranged in size from 1,004 to 1,152 square feet of above ground living area. The dwellings were constructed from 1989 to 1999. Each comparable has a finished lower level with either 528 or 576 square feet of living area, two comparables have central air conditioning and one comparable has an attached garage with 576 square feet of building area. These properties have sites ranging in size

from 5,680 to 7,952 square feet of land area and are located from .72 of a mile to .82 of a mile from the subject property. The comparables sold from August 2012 to November 2014 for prices ranging from \$36,100 to \$42,800 or from \$35.96 to \$38.65 per square of above ground living area, including land. These properties had improvement assessments ranging from \$20,641 to \$24,863 or from \$20.56 to \$23.72 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$9,561 and the total assessment be reduced to \$13,265.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,410. The subject's assessment reflects a market value of \$88,638 or \$84.58 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 \$25,706 or \$24.53 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 with aluminum siding or vinyl siding exteriors that range in size from 968 to 1,160 square feet of above ground living area. The dwellings were constructed from 1992 to 2005. Each comparable has a finished lower level ranging in size from 484 to 730 square feet, three comparables have central air conditioning and two comparables have detached garages with 528 and 480 square feet of building area, respectively. The comparables have sites ranging in size from 5,640 to 11,468 square feet of land area and are located from .129 of a mile to .747 of a mile from the subject property. The comparables sold from September 2014 to April 2016 for prices ranging from \$79,000 to \$95,000 or from \$68.10 to \$90.65 per square foot of above ground living area. The comparables have improvement assessments ranging from \$24,130 to \$25,516 or from \$21.99 to \$25.63 per square foot of above ground 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.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparable sales provided by the board of review. These five sales were similar to the subject in location, age, size and features with the exception two had no garages, which would require upward adjustments to these comparable sales, and three had central air conditioning, which would require downward adjustments. The comparables sold from September 2014 to April 2016 for prices ranging from \$40,500 to \$95,000 or from \$38.65 to \$90.65 per square foot of living area, including land. The sale at the low end of the range was noted in the appellant's evidence to be a "short sale" calling into question the arm's length nature of the transaction or whether the purchase price is indicative of fair cash value. The subject's assessment reflects a

market value of \$88,638 or \$84.58 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 as these properties did not sell proximate in time to the assessment date. 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 record contains seven comparables submitted by the parties that were similar to the subject in location, style, age and size. Appellant's comparables #1 and #3 and board of review comparables #3 and #4 were inferior to the subject property in these comparables had no garages, which would require upward adjustments. Appellant's comparables #1 and #3 as well as board of review comparables #2 through #4 were superior to the subject property with central air conditioning, which would require downward adjustments. The comparables have improvement assessments that ranged from \$20.56 to \$25.63 per square foot of living area. The subject's improvement assessment of \$24.53 per square foot of living area falls within the range established by the comparables in this record. Based on this record and considering the differences between the subject property and the comparables, 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.

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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