



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

APPELLANT: Alma A. Garcia
DOCKET NO.: 15-04144.001-R-1
PARCEL NO.: 12-05-307-081

The parties of record before the Property Tax Appeal Board are Alma A. Garcia, 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: \$4,699
IMPR.: \$10,813
TOTAL: \$15,512

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 one-story dwelling of wood siding exterior construction with 1,150 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full unfinished and 1½ bathrooms. The property has a 10,140 square foot site and is located in North Chicago, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of wood siding or brick exterior construction that ranged in size from 988 to 1,242 square feet of living area. The dwellings were constructed from 1961 to 1966. Each comparable has a full unfinished basement and 1 or 1½ bathrooms. Two comparables have detached garages with 528 and 400 square feet of building area, respectively. The comparables have sites ranging in size from 6,429 to 12,246 square feet of land area and are located from .49 of a mile to 4.30 miles from the subject property. The sales occurred from September 2012 to September 2013 for

prices ranging from \$28,000 to \$39,000 or from \$22.54 to \$39.47 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,512. The subject's assessment reflects a market value of \$46,751 or \$40.65 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of wood siding exterior construction that had either 1,148 or 1,260 square feet of living area. The dwellings were constructed from 1965 to 1980. Each comparable has a full basement with two being partially finished and 1½ to 2½ bathrooms. Three comparables have central air conditioning and three comparables have garages ranging in size from 400 to 528 square feet of building area. The comparables sold from August 2013 to February 2016 for prices ranging from \$56,000 to \$75,000 or from \$47.62 to \$59.52 per square foot of living area, including land. 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.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2. These two comparables were similar to the subject in location, age, size and features with the exception that one has central air conditioning and each comparable has a garage, which would require downward adjustments for their superior features. These two comparables also sold proximate in time to the assessment date for prices of \$56,000 and \$60,000 or for \$48.78 and \$47.62 per square foot of building area, including land. The subject's assessment reflects a market value of \$46,751 or \$40.65 per square foot of living area, including land, which is below that established by the best comparable sales in this record but justified based on the differing features. Less weight was given the appellant's comparable #1 due to differences from the subject property in location and the fact the transaction did not occur proximate in time to the assessment date. The Board gave less weight to appellant's sales #2 and #3 and board of review sales #3 and #4 due to the transaction not occurring proximate in time to the assessment date. Based on this evidence the Board finds 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

Alma A. Garcia
2333 Sherman Avenue
North Chicago, IL 60064

COUNTY

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