



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

APPELLANT: A. Flores Vargas
DOCKET NO.: 15-04145.001-R-1
PARCEL NO.: 06-10-211-014

The parties of record before the Property Tax Appeal Board are A. Flores Vargas, 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: \$2,296
IMPR.: \$34,510
TOTAL: \$36,806

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 1,928 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl space foundation and one fireplace. The property has a 24,298 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the basis of the appeal. In support of these arguments the appellant submitted information on three comparables improved a one-story dwelling and two, 1.5-story dwellings that ranged in size from 1,910 to 2,022 square feet of living area. Each of the dwellings was constructed in 1947. One comparable has a basement, each comparable has central air conditioning, one comparable has two fireplaces and each comparable has one or two garages containing from 440 to 770 square feet of building area. The comparables are located from 2.54 to 4.28 miles from the subject property. The comparables sold from January 2012 to August

2014 for prices ranging from \$22,000 to \$85,000 or from \$11.31 to \$44.50 per square foot of living area. The comparables have improvement assessments ranging from \$20,454 to \$36,429 or from \$10.51 to \$18.02 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$28,330.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,806. The subject's assessment reflects a market value of \$110,928 or \$57.54 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 subject property has an improvement assessment of \$34,510 or \$17.90 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven comparables. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,668 to 2,096 square feet of living area. The dwellings were constructed from 1948 to 1950. One comparable has a basement, each comparable has central air conditioning, five comparables each have one fireplace and five comparables have garages ranging in size from 360 to 1,248 square feet of building area. The properties were located from .234 to .854 of a mile from the subject property. These comparables had improvement assessments ranging from \$30,618 to \$47,131 or from \$18.36 to \$22.49 per square foot of living area. Comparables #5 through #7 sold from November 2014 to July 2016 for prices ranging from \$162,500 to \$199,000 or from \$93.23 to \$107.74 per square foot of living area, including land. Based on this evidence 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 the comparable sales provided by the board of review identified as comparables #5, #6 and #7. These comparables were most similar to the subject in location and style. These properties were relatively similar to the subject in features with the exception each comparable has central air conditioning and two comparables have garages, making them superior to the subject property and would require downward adjustments. These comparables sold for prices ranging from \$162,500 to \$199,000 or from \$93.23 to \$107.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$110,928 or \$57.54 per square foot of living area, including land, which is below the range established by the best comparable sales in this record but justified when considering the differing feature. Less weight was given the appellant's comparables due to differences from the subject in location, comparables #2 and #3 differed from the subject in style and comparable #1 did not sell 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 due to overvaluation.

The appellant also marked assessment inequity as a 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 Board finds the best comparables in the record are the comparables provided by the board of review. These comparables have improvement assessments that ranged from \$30,618 to \$47,131 or from \$18.36 to \$22.49 per square foot of living area. The subject's improvement assessment of \$34,510 or \$17.90 per square foot of living area falls below the range established by the best comparables in this record on a square foot basis. Less weight was given the appellant's comparables due to differences from the subject property in location and/or style. 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

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