



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

APPELLANT: Yovani Hernandez  
DOCKET NO.: 15-04199.001-R-1  
PARCEL NO.: 04-19-208-013

The parties of record before the Property Tax Appeal Board are Yovani Hernandez, 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:** \$8,095  
**IMPR.:** \$40,908  
**TOTAL:** \$49,003

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 frame construction with 2,440 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning and an attached garage with 400 square feet of building area. The property has an 11,506 square foot site and is located in Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 14, 2013 for a price of \$138,000. To document the sale, the appellant submitted a copy of the settlement statement and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration. The settlement statement identified the seller as the U.S. Department of Housing and Urban Development. The transfer declaration disclosed the property had been advertised for sale and identified the seller to be the

Secretary of Housing & Urban Development. Based on this evidence the appellant requested the subject's assessment be reduced to \$45,995 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$49,003. The subject's assessment reflects a market value of \$147,688 or \$60.53 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 two-story dwellings of frame construction with vinyl siding exteriors that had either 2,363 or 2,440 square feet of living area. The comparable dwellings were constructed in 2005 and 2006. Each comparable has an unfinished basement, central air conditioning and an attached garage with 400 square feet of building area. Three of the comparables each have one fireplace. The comparables have sites ranging in size from 8,540 to 9,195 square feet of land area and are located from .015 to .249 of a mile from the subject property. The sales occurred from January 2014 to December 2014 for prices ranging from \$157,000 to \$170,000 or from \$64.34 to \$71.90 per square foot of building area, including land. To document the appeal, the board of review submitted copies of the property record cards for the subject property and each comparable sale.

The board of review requested the subject's 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 in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The board of review comparables sold for prices ranging from \$157,000 to \$170,000 or from \$64.34 to \$71.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$147,688 or \$60.53 per square foot of living area, including land, which is below the range established by the comparable sales in this record. The Board gave less weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Furthermore, a copy of the subject's property record card disclosed that a building permit was issued in July 2013, following the purchase, to rehab the interior, update the electric and plumbing, which indicates the condition of the subject dwelling at the time of purchase was not the same as of the assessment date. Based on this record the Board finds 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

Yovani Hernandez  
3701 Sarah Drive  
Zion, IL 60099

COUNTY

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