



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

APPELLANT: Adalberto & Maria del A Paz Lopez
DOCKET NO.: 15-04237.001-R-1
PARCEL NO.: 06-09-310-042

The parties of record before the Property Tax Appeal Board are Adalberto and Maria del A Paz Lopez, the appellants; 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: \$6,808
IMPR.: \$36,031
TOTAL: \$42,839

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part one-story and part two-story townhouse with wood siding exterior construction containing 1,374 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement that is partially finished, central air conditioning and an attached garage with 420 square feet of building area. The property has a 5,227 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with two-story dwellings with vinyl siding exteriors that ranged in size from 1,216 to 1,488 square feet of living area. The dwellings were constructed from 1996 to 2001. Five comparables have basements that are partially finished, each comparable has central air conditioning, one comparable has a fireplace and each comparable has an attached garage ranging in size from 220 to 440 square feet of building area. The comparables were located from 2.18 to 2.85 miles from the subject property.

The sales occurred from January 2013 to January 2014 for prices ranging from \$47,000 to \$65,000 or from \$33.64 to \$50.00 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$29,997.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$42,839. The subject's assessment reflects a market value of \$129,111 or \$93.97 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 part one-story and part two-story townhomes that ranged in size from 1,358 to 1,374 square feet of living area. The dwellings were constructed from 1993 to 1995. Each comparable has a slab foundation, central air conditioning and an attached garage with 420 square feet of building area. One comparable has a fireplace. Each comparable has the same assessment neighborhood code as the subject property and are located from .037 to .218 of a mile from the subject property. The comparables sold from June 2014 to June 2015 for prices ranging from \$116,000 to \$145,000 or from \$85.42 to \$106.77 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

In rebuttal the appellants submitted six new comparable sales. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

Pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board, the Board finds the new comparable sales provided by the appellants are improper rebuttal evidence and will not be considered by the Board in determining the correct assessment of the subject property.

Conclusion of Law

The appellants contend 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 appellants 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 the comparable sales provided by the board of review. The comparables provided by the board of review sold proximate in time to the assessment date at issue and were similar to the subject property in location, style, age and size. These comparables were relatively similar to the subject property in features with the exception each had a slab foundation while the subject property has a basement that is partially finished.

The board of review comparables sold for prices ranging from \$116,000 to \$145,000 or from \$85.42 to \$106.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$129,111 or \$93.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well justified considering the subject dwelling has a partial finished basement whereas the board of review comparables have slab foundations. Less weight was given the comparables provided by the appellants due to differences from the subject in location and/or the sales did not occur as proximate in time to the assessment date as did the board of review comparable sales. 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

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