



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

APPELLANT: Ana & Jose Giles
DOCKET NO.: 15-04323.001-R-1
PARCEL NO.: 08-29-105-008

The parties of record before the Property Tax Appeal Board are Ana & Jose Giles, 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: \$5,531
IMPR.: \$12,134
TOTAL: \$17,665

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 consists of a one-story dwelling of frame construction with 1,368 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished 1,067 square foot basement and a 308 square foot garage. The property has a 7,469 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales that were located from .45 of a mile to 2.01 miles from the subject property. Although the data presented by the appellants listed six properties, the appellants' comparables #1 and #5 are the same property. The comparables had varying degrees of similarity to the subject. The comparables had sale dates ranging from May 2013 to January 2015 for prices ranging from \$10,000 to \$33,000 or from \$8.49 to \$25.35 per square foot of living area including land. The appellants disclosed in Section III - Description of Property of the appeal that the subject property was purchased on June 24, 2014 for \$53,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,665. The subject's assessment reflects a market value of \$53,000 or \$38.74 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on the subject's sale in May 2014 for \$53,000.

The appellants submitted rebuttal that included information on three comparable properties, one of which was submitted as comparable #3 in their original appeal filing.

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.

As an initial matter regarding the appellants' rebuttal evidence, the Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

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.Adm.Code §1910.66(c)).

The Board finds the best evidence of market value to be the purchase of the subject property in May 2014 for a price of \$53,000. The board of review provided evidence demonstrating the sale had the elements of an arm's length transaction. In support of the transaction, the board of review submitted a copy of the Multiple Listing Service (MLS) data sheet for the subject's sale and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration. These documents disclosed that the subject property was sold by a financial institution, was sold using a Realtor and the property had been advertised with the MLS for 6 days. The Board finds the purchase price is identical to the market value reflected by the assessment. The Board finds the appellants did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board gave less weight to the appellants' comparable property analysis, as this evidence does not overcome the weight of the subject's arm's length sale transaction. In addition, four of the comparables were located over a mile from the subject property, and of these, one was an older 2013 sale and one was a dissimilar one and one-half story dwelling unlike the subject. Based on this record the Board finds a reduction in the subject's assessment is not appropriate.

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



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: March 20, 2018



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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