



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

APPELLANT: Jose Fajardo
DOCKET NO.: 15-04359.001-R-1
PARCEL NO.: 04-18-104-002

The parties of record before the Property Tax Appeal Board are Jose Fajardo, 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: \$7,422
IMPR.: \$48,279
TOTAL: \$55,701

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 with 3,347 square feet of living area. The dwelling was constructed in 2006. Features of the home include a vinyl siding exterior, an unfinished basement, central air conditioning, one fireplace and an integral garage with 590 square feet of building area. The property has a 9,200 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with two-story dwellings that range in size from 2,952 to 3,675 square feet of living area. The dwellings were constructed from 2005 to 2007. Each comparable has an unfinished basement, central air conditioning and an attached garage ranging in size from 360 to 641 square feet of building area. Two comparables each have one fireplace. Each comparable is located in the same neighborhood as the subject property from approximately .08

of a mile to .27 of a mile from the subject property. These comparables sold from March 2012 to June 2014 for prices ranging from \$76,400 to \$183,000 or from \$25.88 to \$50.08 per square foot of living area, including land. These properties have improvement assessments ranging from \$42,939 to \$53,027 or from \$14.43 to \$14.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$39,240 and the total assessment be reduced to \$46,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,701. The subject's assessment reflects a market value of \$167,875 or \$50.16 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 has an improvement assessment of \$48,279 or \$14.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings that range in size from 2,952 to 3,675 square feet of living area. The dwellings were constructed from 2005 to 2007. Each home has vinyl siding, an unfinished basement, central air conditioning and a garage ranging in size from 360 to 504 square feet of building area. Three comparables each have one fireplace. These properties have sites ranging in size from 7,705 to 11,365 square feet of land area. Each comparable is located in the same assessment neighborhood as the subject property from approximately .032 of a mile to .21 of a mile from the subject property. These properties sold from January 2014 to October 2015 for prices ranging from \$165,000 to \$195,825 or from \$44.90 to \$66.34 per square foot of living area, including land. The comparables have improvement assessments ranging from \$42,814 to \$52,804 or from \$13.37 to \$15.14 per square foot of living area. Board of review comparable #3 was the same property as appellant's comparable #2. 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 record contains six sales submitted by the parties to support their respective positions with one sale being common to both parties. The Board gave less weight to appellant's comparables sales #1 and #3 as these properties sold in March 2012 and April 2012, respectively, which are not proximate in time to the assessment date at issue. The four remaining sales sold proximate in time to the assessment date and were similar to the subject dwelling in location as well as property characteristics. These four comparables sold for prices ranging from \$165,000 to \$195,825 or from \$44.90 to \$66.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,875 or \$50.16 per square foot of living area, including land, well within the range established by the best comparable sales in this record.

Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellant contends assessment inequity with respect to the improvement assessment 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 comparables submitted by the parties were similar to the subject dwelling in location, age, style, size and features. The comparables have improvement assessments that range from \$42,814 to \$53,027 or from \$13.37 to \$15.14 per square foot of living area. The subject's improvement assessment of \$48,279 or \$14.42 per square foot of living area falls within the range established by the comparables in this record. 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 based on assessment inequity.

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: October 20, 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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