



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

APPELLANT: Jesse Palacios
DOCKET NO.: 15-04395.001-R-1
PARCEL NO.: 06-20-113-012

The parties of record before the Property Tax Appeal Board are Jesse Palacios, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$5,265
IMPR.: \$14,219
TOTAL: \$19,484

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 1,102 square feet of living area. The dwelling was constructed in 1933. Features of the home include a crawl space foundation, central air conditioning and one fireplace.¹ The property has a 5,663 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales improved with one-story dwellings that ranged in size from 930 to 1,360 square feet of living area. The dwellings were built from 1935 to 1939. One comparable has a basement, five comparables each have one fireplace and three comparables have garages. The comparables have sites ranging in size from 4,652 to

¹ The appellant's grid analysis indicated the subject had no central air conditioning, however, the copy of the subject's property record provided by the board of review indicated the home had central air conditioning. In rebuttal the appellant did not refute the description of the subject property provided by the board of review.

10,019 square feet of land area and are located from .25 of a mile to .88 of a mile from the subject property. The sales occurred from February 2014 to September 2015 for prices ranging from \$9,300 to \$43,500 or from \$8.61 to \$40.88 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$8,731 to \$45,870. The appellant requested the subject's assessment be reduced to \$9,909 to reflect a market value of \$29,730.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,484. The subject's assessment reflects a market value of \$58,722 or \$53.29 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 one-story dwellings of wood siding, vinyl siding or brick exterior construction that ranged in size from 1,008 to 1,266 square feet of living area. The dwellings were constructed from 1928 to 1957. One comparable has an unfinished basement, two comparables have central air conditioning, one comparable has a fireplace and two comparables have detached garages with 528 and 308 square feet of building area, respectively. The comparables have sites ranging in size from 5,227 to 16,988 square feet of land area and have the same assessment neighborhood code as the subject property. These properties sold from September 2014 to June 2015 for prices ranging from \$52,000 to \$71,000 or from \$51.59 to \$66.09 per square foot of living area, including land. The board of review provided copies of the property record cards for the comparables it submitted. The board of review requested the assessment be sustained.

The appellant's counsel submitted a rebuttal statement critiquing the board of review comparables and indicated that only comparable #2 was acceptable. The appellant's counsel contends the best comparables in the record were appellant's comparables #1, #2, #3 and #6 and board of review comparable #6. Using these comparables the appellant requested the subject's assessment be reduced to \$9,452.

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 record contains twelve proposed comparables submitted by the parties to support their respective positions. The comparables provided by the parties were similar to the subject in style and location but had varying degrees of similarity with the subject improvement in size and features. The subject's assessment reflects a market value within the range established by all the comparables. The Board finds, however, that board of review comparable #2 was located along the same street as the subject property and was similar to the subject property in age, dwelling

size, land area and features with the exception this property had no fireplace and no central air conditioning. This comparable sold in May 2015 for a price of \$64,000 or \$62.26 per square foot of living. The subject's assessment reflects a market value of \$58,722 or \$53.29 per square foot of living area, including land, which appears well supported given this very similar comparable. The Board gives little weight to the adjustments made to the appellant's comparables as there was no foundation with respect to who prepared the adjustments, the qualifications of the person who made the adjustments and the basis of the adjustments. 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: 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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