



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

APPELLANT: Paul W & Miriam Najarro
DOCKET NO.: 16-02160.001-R-1
PARCEL NO.: 08-17-310-016

The parties of record before the Property Tax Appeal Board are Paul W & Miriam Najarro, 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 **A Reduction** 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: \$6,477
IMPR.: \$13,523
TOTAL: \$20,000

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 2016 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 two-story multi-family frame dwelling. The dwelling was built in 1948 and contains 1,728 square feet of living area. Features of the home include a full unfinished basement and a 440 square foot garage. The subject is on a 7,827 square foot site in Waukegan, Waukegan Township, Lake County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants completed Section IV - Recent Sale Data of the appeal indicating the subject was purchased for \$60,000 on October 19, 2015 from a bank. The sale was through an online auction, was advertised through the Multiple Listing Service and the internet and the sale was not between family or related corporations. The appellants also submitted a Settlement Statement and a PTAX-203 Illinois Real Estate Transfer Declaration indicating the subject was advertised for sale and purchased at auction from a bank.

The appellants also contend assessment inequity as a basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. These comparables are described as 2-story brick or frame dwellings built in 1915 or 1920. They range in size from 1,602 to 1,966 square feet of living area. They have features with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$15,840 to \$18,997 or from \$8.06 to \$11.86 per square foot of living area. Based on this evidence, the appellants requested the improvement assessment be reduced to \$13,523 or \$7.83 per square foot of living area. The requested reduction in the improvement assessment would result in a total assessment of \$20,000 which reflects a market value of approximately \$60,000 or \$34.72 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$25,873 or \$14.97 per square foot of living area. The total assessment for the subject of \$32,350 reflects a market value of approximately \$97,557 or \$56.46 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its assessment the board of review submitted information and Property Record Cards on four comparables. The comparables are described as one or two-story multi-family dwellings of frame or brick construction. They were built between 1928 and 1970 and range in size from 1,536 to 1,809 square feet of living area. The comparables have features with varying degrees of similarity to the subject. They are located from .16 to .92 of a mile from the subject on sites that range in size from 5,584 to 8,190 square feet of land area. The comparables have improvement assessments ranging from \$19,092 to \$30,540 or from \$12.43 to \$17.40 per square foot of living area. The comparables sold from August 2015 to February 2017 for prices ranging from \$75,000 to \$164,000 or from \$48.83 to \$90.66 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants completed Section IV - Recent Sale Data of the appeal claiming the subject sold in an arm's length transaction for \$60,000 on October 19, 2015. The Board gave less weight to the sales comparables submitted by the board of review based on dissimilar style and/or age as compared to the subject and/or a sale from 2017 which is not as indicative of market value as of the subject's assessment date of January 1, 2016. In light of the evidence of the sale of the subject, these sales do not overcome the subject's recent sale price. The Board finds the recent sale of the subject meets the fundamental elements of an arm's-length transaction and is the best indicator of market value in the record and a reduction in the subject's assessment commensurate with the appellants' request is warranted.

The taxpayers also contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). Based on this record and in light of the reduction granted based on overvaluation, the Board finds no further reduction in the subject's assessment based on equity is warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: June 19, 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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