



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

APPELLANT: Elena Alaniz
DOCKET NO.: 16-02218.001-R-1
PARCEL NO.: 07-12-404-001

The parties of record before the Property Tax Appeal Board are Elena Alaniz, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$14,707
IMPR.: \$82,302
TOTAL: \$97,009

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property is improved with a two-story single-family dwelling of frame exterior construction containing 2,592 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 420-square foot garage. The dwelling is situated on a 20,000-square foot site in Gurnee, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales. All of the homes are located within the same neighborhood as the subject and situated on lots ranging in size from 10,200 to 11,475 square feet of land area. The comparables are two-story dwellings of frame exterior construction built between 2003 and 2006. The homes contain from 1,971 to 3,063 square feet of living area. All of the comparables have a basement, two with a finished area, central air conditioning, a fireplace, and a garage. The comparables sold from November 2014 to March 2016 for prices of \$205,000 and \$256,000 or from \$83.58 to \$104.01 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$249,975 or \$96.44 per square foot of living area, land included, based on the three-year median.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,009. The subject's assessment reflects a market value of \$292,548 or \$112.87 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 contention of the correct assessment, the board of review submitted information on four comparable sales. The properties are all located in the same neighborhood as the subject property and situated on lots ranging in size from 10,393 to 11,685 square feet of land area. The dwellings are two-story structures of frame exterior construction built from 1990 to 2014. The homes range in size from 2,072 to 2,976 square feet of living area. All of the comparables have a basement, one having a finished area, central air conditioning, one or two fireplaces, and a garage, ranging in size from 400 to 736 square feet of building area. The comparables sold from February 2015 to August 2016 for prices ranging from \$248,000 to \$322,500 or from \$108.37 to \$127.52 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 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 parties presented data on seven suggested comparable sales. Appellant's comparables #1 and #3 received reduced weight in the Board's analysis. Comparable #1 sold in 2014, which is dated and less indicative of the subject's market value as of its January 1, 2016 assessment date. Comparable #3 is much smaller in dwelling size when compared to the subject. The board of review's comparables #1 and #4 received reduced weight in the Board's analysis due to their finished basement areas. Additionally, comparable #1 is an older structure with a smaller dwelling area compared to the subject. Comparable #4 is a larger dwelling, has a larger garage and differs in features when compared to the subject.

The Board finds appellant's comparable #2 and the board of reviews comparables #2 and #3 to be the best evidence of market value as they are most similar to the subject in location, dwelling size, age and features, but have smaller sites. These comparables sold from January 2016 to March 2016 for prices ranging from \$256,000 to \$295,000 or \$83.58 to \$127.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$292,548 or \$112.87 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. 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(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



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: July 17, 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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