



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

APPELLANT: Christina Perez
DOCKET NO.: 16-02236.001-R-1
PARCEL NO.: 04-28-109-007

The parties of record before the Property Tax Appeal Board are Christina Perez, 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: \$3,836
IMPR.: \$29,513
TOTAL: \$33,349

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 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 is improved with a single-family tri-level dwelling of frame exterior construction containing 1,048 square feet of above grade living area. The dwelling was constructed in 1992. Features of the home include a finished lower level, central air conditioning and a 576-square foot garage. The property has a 9,000-square foot site and is located in Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located in the same subdivision as the subject. The comparables are tri-level dwellings of frame construction with vinyl or cedar wood siding built in 1991 and 1993. The homes range in size from 1,048 to 1,160 square feet of above grade living area. Each comparable has a finished lower level, two of the comparables have central air conditioning, and each comparable has a garage ranging in size from 440 to 528 square feet of

building area. The comparables sold between June 2014 and November 2015 for prices ranging from \$94,000 to \$100,000 or from \$81.03 to \$90.65 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$95,000 or \$90.65 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,349. The subject's assessment reflects a market value of \$105,570 or \$95.96 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 three comparable sales located in the same subdivision as the subject property. The comparables are tri-level dwellings of frame construction built between 1989 and 2006. The homes range in size from 1,204 to 1,492 square feet of above grade living area. Each comparable has a finished lower level and central air conditioning. One of the comparables has an unfinished basement. Two of the comparables have a garage of 440 or 576 square feet of building area. The comparables sold between January 2015 and April 2016 for prices ranging from \$115,000 to \$136,500 or from \$91.49 to \$95.51 per square foot of living area, including land. Based on the foregoing 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 sales data for six suggested properties for the Board's review. The Board gave less weight to appellant's comparables #1 and #3 due to their 2014 sales which are dated and less indicative of market value as of the subject's January 1, 2016 assessment date; also, comparable #3 does not have central air-conditioning, dissimilar to the subject. The Board gave less weight to the board of review's comparable #3 as it has a larger lot size, a basement and cedar wood siding, dissimilar to the subject. The Board finds appellant's comparable #2 and board of review's comparables #1 and #2 to be the best evidence of market value as they are most similar to the subject in location, design, exterior construction, size and/or features. These comparables sold from January 2015 and April 2016 for prices ranging from \$100,000 to \$123,000 or \$90.65 to \$95.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,570 or \$95.96 per square foot of living area, including land, which is supported by the best sales comparables in this record when giving due consideration to the subject's smaller dwelling size. 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christina Perez, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085