



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

APPELLANT: Maria Martinez
DOCKET NO.: 16-03601.001-R-1
PARCEL NO.: 04-21-119-019

The parties of record before the Property Tax Appeal Board are Maria Martinez, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$3,513
IMPR.: \$36,120
TOTAL: \$39,633

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 consists of a split-level dwelling of aluminum siding exterior construction with 1,222 square feet of above-ground living area. The dwelling was constructed in 1988. Features of the home include central air conditioning and a 528 square foot detached garage. The property has a 7,250 square foot site and is located in the city of Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on nine comparable sales located from .06 to .71 of a mile from the subject property. The comparables are described as either split-level or tri-level design dwellings of either aluminum, vinyl, wood or brick siding exterior construction that range in size from 1,104 to 1,288 square feet of above ground living area. The dwellings were constructed from 1977 to 2004. Each comparable has a finished lower level with two of the comparables having an unfinished basement. Five comparables have central air conditioning, two comparables have a fireplace and five comparables have an attached or detached garage ranging in size from 440 to

576 square feet of building area. The comparables have sites ranging in size from 5,640 to 11,745 square feet of land area. The comparables sold from May 2015 to June 2016 for prices ranging from \$46,000 to \$88,000 or from \$39.93 to \$70.29 per square foot of above ground living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$32,583.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,633. The subject's assessment reflects a market value of \$119,521 or \$97.81 per square foot of above ground living area including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

The board of review submitted information on four comparable sales located from .869 to 1.361 miles from the subject property. The comparables are improved with split-level dwellings of vinyl or wood siding exterior construction that range in size from 1,110 to 1,334 square feet of above ground living area. The dwellings were constructed from 1984 to 1996. Each comparable has a lower level, central air conditioning, one comparable has a fireplace and all have detached garages ranging in size from 576 to 816 square feet of building area. The comparables have sites ranging in size from 7,875 to 8,104 square feet of land area. The comparables sold from March 2014 to February 2016 for prices ranging from \$85,000 to \$149,900 or from \$68.11 to \$112.37 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be affirmed.

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 Board finds the parties submitted 13 suggested sale comparables for consideration. The Board finds that all the comparables submitted differ from the subject in either location, date of sale, dwelling design, and/or features. The Board gave less weight to appellant's comparable sales #1, #2, #4 #5, #6, #7, and #9 based on these being tri-level designs, unlike the subject. The Board gave less weight to appellant's comparable sales #3 and #8 due to having no garage, unlike the subject. In addition, appellant's comparables #2, #5, #6, and #8 were short sales, or compulsory sales, thus less indicative of the fair market value.

The Board gave less weight to board of review comparable sales #1 and #3 based on the sale date being in June 2014 and March 2014, respectively, which is dated and less indicative of market value as of the subject's January 1, 2016 assessment date. The Board gave less weight to board of review comparable sales #2 and #4 based on these being 1.231 and 1.361 miles away, respectively, and also in a different neighborhood code from the subject property.

The comparables submitted by the parties sold for prices ranging from \$46,000 to \$149,900 or from \$39.93 to \$112.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$119,521 or \$97.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject and based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: January 15, 2019



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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