



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

APPELLANT: Jaqueline Olivos Nava
DOCKET NO.: 16-03628.001-R-1
PARCEL NO.: 04-21-321-009

The parties of record before the Property Tax Appeal Board are Jaqueline Olivos Nava, 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: \$4,618
IMPR.: \$28,350
TOTAL: \$32,968

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 two, one-story single-family dwellings of brick or wood siding exterior construction containing either 440 or 1,176 square feet of living area.¹ The dwellings were constructed in 1965. Features of the 1,176 square foot home include a full unfinished basement, central air conditioning and a 576 square foot attached garage. The 440 square foot home features a concrete slab foundation. In total, the subject property contains 1,616 square feet of living area. The property has a 12,147 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located between .24 of a mile and 1.07

¹ Both parties grid analyses were devoid of some pertinent descriptive data of the subject property. Additional descriptive details about the subject were submitted by the board of review.

miles from the subject property. The comparables consist of one-story dwellings of brick, aluminum siding or wood siding exterior construction ranging in size from 1,209 to 1,586 square feet of living area. The dwellings were constructed from 1958 to 1970 which is also their effective ages. The comparables each have a basement. In addition, two comparables have central air conditioning, two comparable have a fireplace and four comparables have one or two garages that range in size from 308 to 924 square feet of building area. The comparables have sites ranging in size from 6,450 to 15,900 square feet of land area. The comparables sold from July 2014 to April 2016 for prices ranging from \$44,000 to \$87,000 or \$35.28 to \$54.85 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,968. The subject's assessment reflects a market value of \$99,421 or \$61.52 per square foot of living area, land included, when using the 216 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 that are located between .47 of a mile to 1.04 miles from the subject property. Board of review comparable #1 and the appellant's comparable #1 are the same property. The comparables were improved with one-story dwellings of brick or vinyl siding exterior construction that range in size from 1,502 to 1,704 square feet of living area. The dwellings were constructed from 1956 to 1963. Each comparable has an unfinished basement and either one or two garages ranging in size from 308 to 768 square feet of building area. In addition, one comparable has central air conditioning and three comparables have one or two fireplaces. The comparables have sites ranging in size from 8,823 to 20,600 square feet of land area. These properties sold from September 2014 to April 2016 for prices ranging from \$87,000 to \$110,000 or from \$54.85 to \$73.24 per square foot of living area, including land. Based on the comparable sales 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 no reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparable sales including the common comparable with varying degrees of similarity and dissimilarity when compared to the subject for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #6 for their less proximate locations to the subject. The Board also gave less weight to the appellant's comparable #3 that sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. Additionally, the Board gave less weight to board of review comparable #3 that sold in 2014 which is dated and less likely to be indicative

of the subject's market value as of the lien date at issue. Finally, reduced weight was given to board of review comparable #4 for its less proximate location to the subject.

The Board finds the best evidence of market value to be the parties common comparable, appellant's comparable sales #4 and #5, along with board of review comparable sale #2. Despite that these comparables do not contain two single-family dwellings like the subject, they are most similar to the subject in location and they sold more proximate in time to the subject's January 1, 2016 assessment date. These properties sold from February 2015 to April 2016 for prices ranging from \$44,000 to \$110,000 or from \$36.39 to \$73.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$99,421 or \$61.52 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: September 17, 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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