



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

APPELLANT: Raquel Ruiz
DOCKET NO.: 16-04221.001-R-1
PARCEL NO.: 04-28-426-006

The parties of record before the Property Tax Appeal Board are Raquel Ruiz, the appellant; 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: \$8,643
IMPR.: \$12,354
TOTAL: \$20,997

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 one-story dwelling of brick exterior construction with 984 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full unfinished basement, central air conditioning and a 704 square foot garage. The property has a 15,000 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located within .95 of a mile of the subject. The comparables are described as one-story dwellings of wood siding or brick exterior construction ranging in size from 876 to 1,040 square feet of living area and range in age from 54 to 69 years old. No data on foundations were presented by the appellant for the subject or the comparable dwellings. The comparables have central air conditioning; one comparable has a fireplace; two comparables each have a garage with either 400 or 468 square feet of building area; and each comparable has a site ranging in size from 6,660 to 9,000 square feet of land area.

The comparables sold from August 2015 to April 2016 for prices ranging from \$42,000 to \$51,500 or from \$41.38 to \$51.37 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,997. The subject's assessment reflects a market value of \$63,320 or \$64.35 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 the subject's assessment, the board of review submitted information on four comparable sales located within .87 of a mile of the subject. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 868 to 1,120 square feet of living area and were constructed from 1947 to 1963. Three comparables have unfinished basements; one comparable has a slab foundation and one comparable has central air conditioning and a fireplace. Each comparable has a garage ranging in size from 280 to 480 square feet of building area. The comparables have sites ranging in size from 6,137 to 24,182 square feet of land area and sold from March 2014 to August 2016 for prices ranging from \$72,500 to \$128,700 or from \$66.39 to \$114.91 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 record contains eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 based on their lack of a garage unlike the subject's 704 square foot garage. The Board also gave less weight to board of review comparables #3 and #4. Comparable #3 sold in 2014 which is less proximate in time to the subject's January 1, 2016 assessment date than the other comparable sales in the record. Comparable #4 has a slab foundation compared to the subject's full basement foundation.

On this limited record, the Board finds the best evidence of market value to be appellant's comparables #1 and #4 along with board of review comparables #1 and #2. These properties are similar to the subject in location, size, design, age and features though three of the comparables have significantly smaller lot sizes and the foundation types of the appellant's comparables are unknown. The four comparables sold from February 2015 to August 2016 for prices ranging from \$47,000 to \$128,700 or from \$46.17 to \$114.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,320 or \$64.35 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering necessary adjustments to the comparables for differences when

compared to the subject, the Board finds 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: January 21, 2020



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

Raquel Ruiz
10269 W. Wadsworth Rd
Beach Park, IL 60099

COUNTY

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