



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

APPELLANT: Vladaimir & Georgina Escalante  
DOCKET NO.: 16-04428.001-R-1  
PARCEL NO.: 04-17-402-015

The parties of record before the Property Tax Appeal Board are Vladaimir and Georgina Escalante, the appellants; 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:** \$4,018  
**IMPR.:** \$23,532  
**TOTAL:** \$27,550

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 split-level single-family dwelling with a vinyl siding exterior containing 1,108 square feet of above ground living area. The dwelling was built in 1997. Features of the home include a finished lower level with 960 square feet and two bathrooms. The property has an 8,580 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on 15 comparable sales improved with 10 tri-level dwellings and 5 split-level dwellings that range in size from 982 to 1,317 square feet of above ground living area. The dwellings were constructed from 1977 to 2006. Thirteen comparables have central air conditioning, two comparables each have one fireplace, and ten comparables have garages. The sales occur from January 2014 to November 2016 for prices ranging from \$10 to

\$88,000 or from \$.01 to \$78.62 per square foot of above ground living area, land included. The appellants requested the subject's assessment be reduced to \$19,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,550. The subject's assessment reflects a market value of \$83,082 or \$74.98 per square foot of above ground 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 improved with five split-level style dwellings with aluminum or vinyl siding exteriors with either 1,028 or 1,164 square feet of above ground living area. The dwellings were built from 1991 to 2002. Each comparable has central air conditioning and three comparables have garages ranging in size from 400 to 528 square feet of building area. The comparables sold from June 2014 to August 2016 for prices ranging from \$80,000 to \$119,760 or from \$68.73 to \$116.50 per square foot of above ground living area, including land. Board of review sale #2 was also submitted as the appellants' seventh comparable (grid 3, #1). The board of review requested the assessment be confirmed.

In rebuttal the appellants provided three new comparables. Section 1910.66(c) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c).

Pursuant to this rule, the Board finds the new comparables submitted by the appellants is improper rebuttal evidence and will not be given any consideration in determining the correct assessment of the subject property.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be four split-level comparables sales submitted by the board of review, which includes the common comparable submitted by the parties. These comparables are most similar to the subject property in location, style and age. These properties were relatively similar to the subject in features with the exception each has central air conditioning and four have garages while the subject has neither of these features. These properties sold from June 2014 to August 2016 for prices ranging from \$80,000 to \$119,760 or from \$68.73 to \$116.50 per square foot of above ground living area. The subject's assessment reflects a market value of \$83,082 or \$74.98 per square foot of above ground living

area, including land, which at the low end of the range established by the best comparable sales in this record. Less weight was given the remaining comparables provided by the appellants due to differences from the subject in style, age, location and/or date of sale. 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: April 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

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