



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

APPELLANT: Ricardo Alcocer
DOCKET NO.: 16-04432.001-R-1
PARCEL NO.: 03-25-209-051

The parties of record before the Property Tax Appeal Board are Ricardo Alcocer, 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: \$21,227
IMPR.: \$47,433
TOTAL: \$68,660

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 two-story dwelling of wood siding exterior construction with 2,831 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning and a 529 square foot garage. The property has a 15,061 square foot site and is located in Beach Park, Newport Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. As part of the appeal, the appellant reported the 2006 purchase price of the subject property of \$295,540. In support of the appellant's 2016 tax year overvaluation argument, the appellant submitted three sets of data on comparable sales; each set of data was numbered comparables #1 through #3. As part of this decision and for ease of reference, the appellant's comparables have been renumbered #1 through #9 in order of submission for sets #1 through #3.

The nine comparables are located from .11 to 1.92-miles from the subject property. The parcels range in size from 7,802 to 15,265 square feet of land area and have each been improved with a two-story dwelling of either vinyl siding or wood siding exterior construction. The homes were built between 2004 and 2006 and range in size from 2,440 to 3,105 square feet of living area. Eight of the comparables have unfinished basements and six comparables have central air conditioning. Three of the comparables each have a fireplace and each comparable has a garage ranging in size from 400 to 655 square feet of building area. The comparables sold between January 2015 and December 2016 for prices ranging from \$155,000 to \$210,000 or from \$53.31 to \$79.51 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$43,996 which would reflect a market value of \$132,001 or \$46.63 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,660. The subject's assessment reflects a market value of \$207,057 or \$72.14 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 response to the appellant's evidence, the board of review set forth the nine comparables with comments noting: sale #1 was a bank owned (REO) foreclosure; sale #2 has no basement, no air conditioning and is much smaller than the subject property; sale #3 has a smaller parcel, but was also presented as board of review comparable #5; sales #4, #5 and #6 are each distant from the subject property and in different townships from the subject along with other differences; sale #7 is also distant from the subject, in a different township and was an REO foreclosure sale; sale #8 has a smaller lot; and sale #9 has a smaller lot, was a 2016 REO foreclosure sale but also resold in March 2017 for \$232,000 or \$74.72 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted two grid analyses with information on eight comparable sales. The comparables are located from .035 to .847 of a mile from the subject property. The parcels range in size from 7,791 to 12,432 square feet of land area and have each been improved with a two-story dwelling of wood siding exterior construction. The homes were built between 2005 and 2012 and range in size from 2,160 to 3,086 square feet of living area. Each comparable has an unfinished basement and central air conditioning. Four of the comparables each have a fireplace and each comparable has a garage ranging in size from 400 to 610 square feet of building area. The comparables sold between September 2014 and September 2016 for prices ranging from \$202,500 to \$249,000 or from \$73.79 to \$106.48 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, the appellant submitted a letter with "corresponding evidence for further review." The appellant requested consideration of this new evidence. The submission consisted of a grid analysis of three comparables where comparables #1 and #3 were new evidence and comparable #2 was a repeat of appellant's comparable sale #3 that was originally submitted.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the new comparable sales evidence submitted by appellant in conjunction with the rebuttal filing.

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 submitted a total of 16 comparable sales with one common property to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #6 due to the lack a basement and/or lack of central air conditioning which are both features of the subject dwelling. The Board has also given reduced weight to appellant's comparable #4 through #7 due to their distant locations when compared to the subject. The Board has also given reduced weight to board of review comparable #1 which is a newer dwelling and appears to be an outlier based upon its higher sale price as compared to the other sales in the record. The Board has also given reduced weight to board of review comparable #2 which sold in September 2014, a date that is more remote in time from the assessment date at issue of January 1, 2016 than other more proximate sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #8 along with board of review comparable sales #3 through #8, where there is one common property presented by both parties. These seven comparables are similar to the subject in location, age, design, size and most features. These most similar comparables sold between September 2015 and November 2016 for prices ranging from \$155,000 to \$238,000 or from \$53.31 to \$106.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$207,057 or \$72.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and particularly well-supported by the most similar comparable presented as board of review sale #5 which was also presented as the appellant's comparable #3. 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: 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

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