



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

APPELLANT: Jose G. Montoya
DOCKET NO.: 16-04439.001-R-1
PARCEL NO.: 04-07-311-023

The parties of record before the Property Tax Appeal Board are Jose G. Montoya, 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: \$4,564
IMPR.: \$35,398
TOTAL: \$39,962

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 tri-level dwelling of vinyl siding exterior construction with 1,077 square feet of living area. The dwelling was constructed in 2002. Features of the home include a 570 square foot finished lower level, a 507 square foot unfinished basement, central air conditioning and a 552 square foot garage. The property has a 9,290 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant disclosed the subject property was purchased January 8, 2016 for a price of \$118,000. However, the appellant did not complete Section IV-Recent Sale Data of the appeal petition, nor did the appellant provide any substantive documentary evidence in support of the sale. In support of the overvaluation argument, the appellant submitted information on 12 comparable sales located between 1.76 and 5.29 miles from the subject. The comparables have sites ranging in size from 4,312 to 21,780 square feet of land area. The comparables were improved with split-level style

or tri-level style dwellings of wood, aluminum or vinyl siding exterior construction ranging in size from 1,048 to 1,232 square feet of living area. The dwellings were built from 1985 to 2006. Each comparable has 528 to 1,008 square feet of finished lower level and one comparable has a 480 square foot unfinished basement. In addition, nine comparables have central air conditioning, one comparable has a fireplace and five comparables each have a garage ranging in size from 480 to 576 square feet of building area. The comparables sold from November 2014 to October 2016 for prices ranging from \$10.00 to \$100,000 or from \$0.01 to \$90.58 per square foot of above-grade living area, including land. Based on this 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 \$39,962. The subject's assessment reflects a market value of \$120,513 or \$111.90 per square foot of above-grade 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 located in the same neighborhood code as the subject property as assigned by the township assessor and within .299 of a mile of the subject. The comparables have sites ranging in size from 8,276 to 9,380 square feet of land area. The comparables were improved with tri-level style dwellings of vinyl siding exterior construction ranging in size from 1,056 to 1,144 square feet of living area. The dwellings were built from 2000 to 2003. Each comparable has 576 to 672 square feet of finished lower level and three comparables each have a 432 or 483 square foot unfinished basement. In addition, the comparables feature central air conditioning, two comparables have a fireplace and each comparable has a garage ranging in size from 529 to 625 square feet of building area. The comparables sold from January 2014 to May 2016 for prices ranging from \$119,900 to \$150,000 or from \$104.81 to \$138.89 per square foot of above-grade living area, including land. Based on this 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 a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds there was no evidence presented by the appellant that the subject's January 2016 sale for a price of \$118,000 meets the key fundamental elements of an arm's-length transaction to be considered reflective of market value. The appellant failed to disclose if the property sold between related parties; there was no indication whether the property was advertised or exposed to the open market prior to the sale; and there was no evidence whether the transaction occurred between a willing seller and a willing buyer. In addition, the appellant failed to submit any corroborating evidence associated with the sale of the subject

property such as a Real Estate Transfer Declaration, Settlement Statement or sales contract disclosing the terms of the sale.

The parties submitted 16 comparable sales for the Board's consideration. Although the appellant did not mark comparable sales as a basis of the appeal, the Board will analyze the comparables submitted by the appellant. The Board gave less weight to the 12 comparable sales submitted by the appellant because they were too distant in location from the subject property being over 1.76 miles away. Furthermore, the appellant's comparables #2, #7 and #10 are dissimilar in dwelling age or design when compared to the subject. Additionally, comparable #7 appears to be an outlier since it sold in March 2016 for a price of \$10.00 or \$0.01 per square foot of above-grade living area which is less than the remaining comparable sales in the record. The Board also finds the appellant's comparable #6, along with board of review comparables #3 and #4 sold in 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be comparable sales #1 and #2 submitted by the board of review. These comparables sold more proximate in time to the assessment date at issue and were similar to the subject in location, land area, dwelling size, design, age and features. These two comparables sold in September 2015 and May 2016 for a price of \$150,000 each or for \$135.87 and \$138.89 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$120,513 or \$111.90 per square foot of above-grade living area, including land, which is supported by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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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