



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

APPELLANT: Salazar Ivan
DOCKET NO.: 16-04441.001-R-1
PARCEL NO.: 07-25-121-009

The parties of record before the Property Tax Appeal Board are Salazar Ivan, 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: \$9,234
IMPR.: \$28,859
TOTAL: \$38,093

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 split-level style dwelling of wood siding exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1979. Features of the home include a 1,004 square foot finished lower level, central air conditioning and a 528 square foot garage. The property has a 7,137 square foot site and is located in Park City, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on 15 comparable sales located between .21 of a mile and 7.79 miles from the subject with one comparable being located in the same neighborhood code as the subject as assigned by township assessor. The comparables have sites ranging in size from 2,925 to 12,952 square feet of land area. The comparables were improved with a split-level style or a

¹ The basis of the appeal is marked as "Recent Sale" in the appeal petition. However, the appellant provided no evidence to support the claim that the subject property had recently sold.

tri-level style dwelling of brick, wood or aluminum siding exterior construction ranging in size from 925 to 1,220 square feet of living area. The dwellings were built from 1972 to 1992. Each comparable has 528 to 1,144 square feet of finished lower level and one comparable has a 480 square foot unfinished basement. In addition, seven comparables have central air conditioning, two comparables each have one fireplace and 13 comparables each have a garage ranging in size from 440 to 660 square feet of building area. The comparables sold from November 2014 to July 2016 for prices ranging from \$10.00 to \$105,000 or from \$0.01 to \$95.10 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 \$38,093. The subject's assessment reflects a market value of \$114,876 or \$106.37 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 .20 of a mile of the subject. The comparables have sites ranging in size from 7,055 to 7,947 square feet of land area. The comparables were improved with a split-level or a tri-level style dwelling of wood siding exterior construction ranging in size from 1,048 to 1,096 square feet of living area. The dwellings were built from 1978 to 1987. Each comparable has 438 to 1,004 square feet of finished lower level and central air conditioning. In addition, three comparables each have a garage containing either 400 or 528 square feet of building area. The comparables sold from April to September 2015 for prices ranging from \$125,000 to \$153,500 or from \$119.27 to \$140.05 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 corroborating evidence in the record to support the appellant's claim that the subject property had recently sold.

The parties submitted 19 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 appellant's comparable sales #1 through #9 and #12 through #15 because they were too distant in location from the subject property being over 1.20 miles away. The Board also gave less weight to the appellant's comparable #11 that is located outside of the subject's neighborhood code. Furthermore, the

appellant's comparables #1, #2, #4 through #7 and #9 are dissimilar in dwelling age or design when compared to the subject. Additionally, comparable #1 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 significantly less than the remaining comparable sales in the record. The Board gave less weight to board of review comparables #2 and #3 for their dissimilar tri-level designs when compared to the subject's split-level design.

The Board finds the best evidence of market value to be the appellant's comparable sale #10, along with comparable sales #1 and #4 submitted by the board of review. These three comparables were similar to the subject in location, land area, design, age, dwelling size, features. These comparables sold from January to September 2015 for prices ranging from \$91,491 to \$149,999 or from \$84.71 to \$137.87 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$114,876 or \$106.37 per square foot of above-grade living area, including land, which falls within the range established 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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