



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

APPELLANT: Jose Hernandez
DOCKET NO.: 16-04443.001-R-1
PARCEL NO.: 06-20-201-011

The parties of record before the Property Tax Appeal Board are Jose Hernandez, 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: \$5,735
IMPR.: \$32,593
TOTAL: \$38,328

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 dwelling of vinyl siding exterior construction with 944 square feet of above-grade living area. The dwelling was constructed in 2002. Features of the home include a finished lower level, central air conditioning and an attached 370 square foot garage. The property has a 6,534 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. As part of the appeal, the appellant reported the 2002 purchase price of the subject property of \$136,000. In support of the appellant's 2016 tax year overvaluation argument, the appellant submitted four sets of data on comparable sales; each set of data was numbered comparables #1 through #3 and/or #1 and #2. As part of this decision and for ease of reference, the appellant's comparables have been renumbered #1 through #10 in order of submission for sets #1 through #4.

The ten comparables are located from .36 to 3.57-miles from the subject property. The parcels range in size from 4,792 to 13,504 square feet of land area and have each been improved with a split-level or a tri-level dwelling of either vinyl siding or wood siding exterior construction. The homes were built between 1990 and 2006 and range in size from 894 to 1,274 square feet of above-grade living area. One of the comparables has an unfinished basement and all of the have finished lower levels. Seven of the comparables have central air conditioning and one comparable has a fireplace. Six of the comparables have a garage ranging in size from 399 to 576 square feet of building area. The comparables sold between May 2014 and November 2016 for prices ranging from \$25,000 to \$93,000 or from \$19.62 to \$86.92 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$15,999 which would reflect a market value of \$48,002 or \$50.85 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 \$38,328. The subject's assessment reflects a market value of \$115,585 or \$122.44 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 its contention of the correct assessment the board of review submitted information on four comparable sales located from .323 to 1.206-miles from the subject property. The parcels range in size from 4,356 to 4,800 square feet of land area and have each been improved with a split-level dwelling of vinyl siding exterior construction. The homes were built between 1998 and 2004 and range in size from 988 to 1,070 square feet of above-grade living area. No data was provided in the grid analysis concerning finished lower level area(s). Three of the comparables have central air conditioning and each comparable has a garage ranging in size from 380 to 484 square feet of building area. The comparables sold between October 2014 and June 2015 for prices ranging from \$104,000 to \$138,000 or from \$97.20 to \$131.31 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's 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 three grid analyses of eight comparables consisting of board of review comparable #1 and appellant's comparables #3, #9, #8, #9, #10, #4 and #5, respectively, including the redundant #9. None of these comparables is actually "new" evidence, but simply reiterates evidence already in the record and being considered by the Property Tax Appeal Board.

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 14 comparable sales to support their respective positions before the Property Tax Appeal Board. In written rebuttal, the appellant agreed with board of review comparable #2 as a suitable comparable. The Board has given reduced weight to appellant's comparables #1 and #5 due their distant locations from the subject property. Additionally, appellant's comparable #1 has both a basement and a finished lower level which differs from the subject's foundation type.

The remaining 12 comparables in the record have varying degrees of similarity to the subject property with differences in design, age, size and other features. These 12 comparables sold between October 2014 and November 2016 for prices ranging from \$73,250 to \$138,000 or from \$64.71 to \$131.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$115,585 or \$122.44 per square foot of living area, including land, which is within the range established by the most proximate in location and most similar comparable sales in this record. The most similar comparable to the subject is board of review comparable #2 that was presented as a suitable comparable by the appellant in rebuttal. After considering adjustments to the most similar comparables for differences when compared to the subject such as size, lack of air conditioning, lack of a garage and/or other differences, 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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