



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

APPELLANT: Barbara & Enrique Perez
DOCKET NO.: 16-04878.001-R-1
PARCEL NO.: 16-15-420-031

The parties of record before the Property Tax Appeal Board are Barbara & Enrique Perez, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$38,308
IMPR.: \$52,399
TOTAL: \$90,707

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 1,778 square feet of living area. The dwelling was constructed in 1930. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 480 square foot garage. The property has an 8,677 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a "Property Tax Analysis" of four comparable sales located from .08 to .55 of a mile from the subject property. Neither the name nor professional credentials of the person(s) who prepared the analysis was disclosed. The comparables are comprised of two-story dwellings that range in size from 1,812 to 1,978 square feet of living area. The appellants did not disclose the exterior construction of the dwellings or the site sizes of the comparables. The

dwelling were constructed from 1918 to 1940. Features include three comparables have an unfinished basement, two comparables have a fireplace and three comparables have a garage ranging in size from 209 to 575 square feet of building area. The comparables sold from January 2015 to February 2016 for prices ranging from \$141,500 to \$185,000 or from \$76.85 to \$99.30 per square foot of living area, land included. Based on this evidence, the appellants request 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 \$90,707. The subject's assessment reflects a market value of \$273,543 or \$153.85 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 a grid analysis and property record cards on four comparable sales located from .084 to .172 of a mile from the subject property. One comparable was also utilized by the appellants. The comparables are composed of 1.5-story and two-story dwellings of vinyl siding, brick and stucco exterior construction that were built from 1908 to 1928. Each comparable has a basement with one comparable having a finished area, one comparable has central air conditioning, three comparables have a fireplace and each comparable has a garage ranging in size from 216 to 550 square feet of building area. The dwellings range in size from 1,726 to 1,864 square feet of living area and are situated on sites ranging in size from 6,044 to 20,562 square feet of land area. The comparables sold from June 2016 to October 2017 for prices ranging from \$250,000 to \$375,000 or from \$138.89 to \$205.68 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review comparable sales #1 through #3 which sold in 2017 are too remote to establish market value as of January 1, 2016.

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 parties submitted seven comparable sales for the Board's consideration. The appellants' comparable #2 is the board of review comparable #3.¹ The Board gave less weight to the appellants' comparable #2/board of review comparable #3 based on the property being gutted and rehabbed between the 2015 sale and the 2017 sale dates. The Board gave less weight to the appellants' comparable #3 and #4 due to the lack of a basement or lack of a garage when

¹ The appellants' comparable #2 sold in February 2015 for \$141,500 is the board of review's comparable #3 which resold in April 2017 for \$290,000. Based on the property record card it was disclosed that this property was gutted and had a total rehab.

compared to the subject. The Board gave less weight to the board of review comparables #1 and #2 based on their 2017 date of sale. These properties sold 15 months and 22 months after the January 1, 2016 assessment date, which is less likely to be indicative of fair market value.

The Board finds the best evidence of market value to be appellants' comparable sale #1 along with board of review comparable sale #4. These comparables were more similar in location, design, dwelling size and some features. The most similar comparables sold for prices of \$175,000 and \$355,000 or \$95.73 and \$205.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$273,543 or \$153.85 per square foot of living area, land included, which falls between the most similar comparable sales in this record and is supported by having superior features such as central air conditioning and a larger finished basement. 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: October 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Barbara & Enrique Perez, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085