



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

APPELLANT: Julio Zenteno
DOCKET NO.: 16-04948.001-R-1
PARCEL NO.: 08-32-411-033

The parties of record before the Property Tax Appeal Board are Julio Zenteno, the appellant, by attorney Jessica Hill-Magiera 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: \$4,012
IMPR.: \$11,619
TOTAL: \$15,631

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 1.5-story single family dwelling with aluminum siding containing 1,682 square feet of living area. The dwelling was built in 1930. Features of the property include an unfinished basement, a shed with 120 square feet of building area and a detached garage with 320 square feet of building area. The property has a 7,656 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with 1.5-story dwellings with aluminum siding or asbestos siding that range in size from 1,536 to 1,818 square feet of living area. The dwellings were built from 1916 to 1945. Each property has an unfinished basement and a garage ranging in size from 288 to 440 square feet of building area. These properties have sites ranging in size from 2,954 to 15,186 square feet of land area. The sales occurred from July 2015 to September 2016 for prices ranging from \$20,000 to \$45,000 or from

\$13.02 to \$24.75 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$11,662, reflecting a market value of approximately \$34, 990 or \$20.80 per square foot of living area, land included, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,631. The subject's assessment reflects a market value of \$47,138 or \$28.02 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 improved with 1.5-story dwellings with wood siding, asbestos siding or brick exteriors that range in size from 1,448 to 1,905 square feet of living area. The dwellings were built from 1915 to 1954. Each home has an unfinished basement and three comparables have detached garages ranging in size from 320 to 504 square feet of building area. These properties have sites ranging in size from 4,698 to 7,767 square feet of land area. The sales occurred from September 2015 to April 2017 for prices ranging from \$65,000 to \$96,000 or from \$34.12 to \$56.04 per square foot of living area, including land. The property record card associated with board of review comparable #1 stated this dwelling had been remodeled and had an effective age of 1955. The board of review requested the assessment be sustained.

In rebuttal appellant's counsel contends board of review sales #1, #2 and #3 were not comparable due either to the date of sale or differences in age and construction.

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 Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 and board of review comparable sale #4. These comparables sold for prices ranging from \$35,200 to \$96,000 or from \$20.37 to \$56.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$47,138 or \$28.02 per square foot of living area, including land, which is well supported by the best comparable sales in this record. Less weight was given appellant's sale #4 as this property appears to be an outlier with reference to the other sales provided by the parties. Less weight was given board of review sale #1 due to the date of sale being 16 months after the assessment date and the fact the dwelling had been remodeled. Less weight was given board of review sales #2 and #3 due to differences from the subject in size, age and exterior construction. 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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