



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

APPELLANT: Jose Alfredo Rodriguez
DOCKET NO.: 17-00552.001-R-1
PARCEL NO.: 06-09-311-015

The parties of record before the Property Tax Appeal Board are Jose Alfredo Rodriguez, 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: \$12,207
IMPR.: \$51,578
TOTAL: \$63,785

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 2017 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 frame construction with 1,768 square feet of living area. The dwelling was constructed in 1995. Features of the home include an 884 square foot basement, that has 663 square feet of finished area, central air conditioning, a fireplace and an attached 400 square foot garage. The property has a 6,098 square foot site and is located in Round Lake Beach, Lake Villa Township, Lake County.

The appellant contends overvaluation based on both a recent sale of the subject property and an analysis of similar comparable properties that have recently sold. In support of the recent sale argument the appellant submitted evidence disclosing the subject property was purchased in September 2015 for a price of \$180,000.

In further support of the overvaluation argument, the appellant submitted information on three comparable sales that were located within the same neighborhood code as the subject property.

The comparables had lot sizes of 6,534 or 8,276 square feet of land area. The comparables were two-story dwellings of frame construction that ranged in size from 1,768 to 1,798 square feet of living area. The homes were built from 1993 to 1995 and had basements of 832 or 884 square feet of building area, two of which had 663 square feet of finished area. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates occurring from June 2015 to April 2017 and sold for prices ranging from \$167,000 to \$177,500 or from \$94.03 to \$100.40 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$59,994 or a market value of approximately \$180,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,785. The subject's assessment reflects a market value of \$192,413 or \$108.83 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 6,098 to 10,019 square feet of land area. The comparables were two-story dwellings of frame construction that ranged in size from 1,575 to 1,798 square feet of living area. The homes were built from 1995 to 1997 and had basements ranging from 484 to 923 square feet of building area, four of which had from 416 to 680 square feet of finished area. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates occurring from June 2016 to April 2017 and sold for prices ranging from \$179,000 to \$204,000 or from \$109.08 to \$123.26 per square foot of living area, including land.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

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 gave little weight to the subject's September 2015 sale due to its occurrence greater than 15 months prior to the January 1, 2017 assessment date at issue. The Board finds the 2015 sale is not recent and would not be probative of the subject's market value as of the January 1, 2017 assessment date at issue. Likewise, the Board gave little weight to the appellant's comparable sale #3 due to its sale occurring greater than 18 months prior to the assessment date at issue. The Board also gave less weight to the appellant's comparable sale #2, as well as the board of review's comparable sales #1 and #2 due to their lack of finished basement area, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #1 and the board of review's comparable sales #3 through #6. These comparables were most similar to the subject in location, size, age and most features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables had sale dates of July 2016 or April 2017 and sold for prices ranging from 177,500 to \$200,000 or from \$100.40 to \$118.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$192,413 or \$108.83 per square foot of living area, including land, which falls within the range established by the best comparables in this record. 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: April 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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