



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

APPELLANT: Ed Gutierrez
DOCKET NO.: 17-01113.001-R-1
PARCEL NO.: 07-21-100-002

The parties of record before the Property Tax Appeal Board are Ed Gutierrez, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$47,522
IMPR.: \$135,612
TOTAL: \$183,134

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 wood siding exterior construction containing 3,151 square feet of living area. The dwelling was built in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 506 square feet of building area. The property has a 255,262 square foot or 5.86-acre site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings with wood siding or stone exteriors that range in size from 2,738 to 4,084 square feet of living area. The dwellings were built from 1959 to 2002. Each home has a basement with two having finished area, central air conditioning, one or two fireplaces and an attached or detached garage ranging in size from 630 to 2,304 square feet of building area. These properties have sites

ranging in size from 12,015 to 92,347 square feet of land area. The sales occurred from January 2016 to August 2017 for prices ranging from \$205,000 to \$440,000 or from \$50.20 to \$152.68 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$139,986.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,134. The subject's assessment reflects a market value of \$552,440 or \$175.32 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.

The board of review submitted a written statement explaining the Property Tax Appeal Board issued a decision reducing the assessment of the subject property for the 2015 tax year in Docket No. 15-01879 to \$165,952. It also explained that 2015 was the beginning of the general assessment cycle. Additionally, for the 2016 tax year a township equalization factor of 1.0544 was applied and for the 2017 tax year a township equalization factor of 1.0466 was applied. The board of review asserted that applying the respective equalization factors to the assessment as established by the decision of the Property Tax Appeal Board for the 2015 tax year resulted in an assessment for the 2017 tax year of \$183,134 as required by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

In further support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with a 1.5-story dwelling and three, two-story dwellings of brick or wood siding exterior construction that range in size from 3,096 to 3,330 square feet of living area. The homes were built from 1995 to 2005. Each comparable has a basement that is partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 579 to 1,275 square feet of building area. These properties are located from .534 to 1.057 miles from the subject property and have sites ranging in size from 15,533 to 82,344 square feet of land area. The sales occurred from May 2016 to August 2017 for prices ranging from \$520,000 to \$800,000 or from \$167.87 to \$247.99 per square foot of living area, including land. The board of review requested the assessment be sustained.

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.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-01879.001-R-1 in which a decision was issued reducing the subject's assessment to \$165,952. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015, 2016 and 2017 tax years are in the same general assessment period and equalization factors of 1.0544 and 1.0466 were applied in Warren Township in 2016 and 2017, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds the assessment as established by decision for the 2015 tax year should be carried forward through the 2017 tax year subject only to the equalization factors applied 2016 and 2017, which is what is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2017 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: 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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