



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

APPELLANT: Renato Baladad
DOCKET NO.: 17-01844.001-R-1
PARCEL NO.: 06-28-205-006

The parties of record before the Property Tax Appeal Board are Renato Baladad, 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: \$14,383
IMPR.: \$58,764
TOTAL: \$73,147

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 is improved with a two-story dwelling containing 2,361 square feet of living area. The dwelling was constructed in 2001. Features of the home include vinyl siding, an unfinished basement with 1,243 square feet, central air conditioning and a two-car attached garage with 460 square feet of building area. The property has a 9,366 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparable properties located in the same neighborhood as the subject property. The comparables have sites containing 7,405 or 8,726 square feet of land area and are improved with two-story dwellings with vinyl siding exteriors containing either 2,174 or 2,361 square feet of living area. The dwellings were built from 2000 to 2002. Each home features an unfinished basement, central air conditioning, one fireplace and an attached garage

containing 400 or 460 square feet of building area. The comparables sold from February to August 2016 for prices ranging from \$159,000 to \$180,000 or from \$72.95 to \$82.80 per square foot of living area, including land. The comparables have improvement assessments ranging from \$43,461 to \$46,276 or from \$18.41 to \$21.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$57,410.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,147. The subject's assessment reflects a market value of \$220,655 or \$93.46 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 subject has an improvement assessment of \$58,764 or \$24.89 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum noting that appellant's comparable sale #3 was a Fannie Mae Homelink property and provided a copy of the Multiple Listing Service (MLS) sheet associated with the sale disclosing the property was on the market for one day.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located in the same neighborhood as the subject property, two of which were utilized by the appellant. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #1 and #2. The comparables have sites containing 7,405 or 9,580 square feet of land area and are improved with two-story dwellings with vinyl siding exteriors containing either 2,174 or 2,361 square feet of living area. The dwellings were built from 2000 to 2002. Each home features an unfinished basement, central air conditioning, one fireplace and an attached garage containing 400 or 420 square feet of building area. The comparables sold from May 2016 to July 2017 for prices ranging from \$179,000 to \$233,000 or from \$82.34 to \$98.69 per square foot of living area, including land. The comparables have improvement assessments ranging from \$45,943 to \$60,691 or from \$21.13 to \$25.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 no reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration as two comparables were utilized by both parties. The Board finds these comparables are similar when compared to the subject in location, dwelling size, design, age and features, with the exception that each comparable has one fireplace whereas the subject property has no fireplace, which would require a downward adjustment to the comparables to make them equivalent to the subject property. The

sales occurred from February 2016 to July 2017 for prices ranging from \$159,000 to \$233,000 or from \$72.95 to \$98.69 per square foot of living area, including land. The sale at the low end of the range is appellant's sale #3, which was the subject of a foreclosure and only on the market for one day. The circumstances surrounding this property call into question whether the sale is truly reflective of fair cash value. The four remaining sales have unit prices ranging from \$82.80 to \$98.69 per square foot of living area. The subject's assessment reflects a market value of \$220,655 or \$93.46 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant failed to overcome this burden of proof.

The record contains five assessment comparables for the Board's consideration as two comparables were utilized by both parties. The Board finds these comparables are similar when compared to the subject in location, dwelling size, design, age and most features, except each comparable has one fireplace whereas the subject property has no fireplace, which would require downward adjustments to the comparables to make them equivalent to the subject property. The comparables have improvement assessments ranging from \$18.41 to \$25.71 per square foot of living area. The subject has an improvement assessment of \$24.89 per square foot of living area, which falls within the range established by the assessment comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: May 26, 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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