



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

APPELLANT: Marcelo Chavez
DOCKET NO.: 17-01879.001-R-1
PARCEL NO.: 12-06-221-004

The parties of record before the Property Tax Appeal Board are Marcelo Chavez, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$7,765
IMPR.: \$7,254
TOTAL: \$15,019

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 1.25-story dwelling of brick exterior construction with 751 square feet of living area. The dwelling was built in 1958. Features of the home include a crawl space foundation and an attached garage with 187 square feet of building area. The property also has a detached garage with 528 square feet of building area. The property has an 8,700 square foot site and is located in North Chicago, Shields 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 a 1.25-story dwelling and four one-story dwellings with wood siding exteriors ranging in size from 823 to 956 square feet of living area. The dwellings were built from 1920 to 1964. Two comparables have unfinished basements, one comparable has central air conditioning, one comparable has a fireplace and each comparable has an attached or detached garage ranging in size from 300 to

484 square feet of building area. These properties have sites ranging in size from 5,891 to 8,882 square feet of land area and are located from .43 to 1.03 miles from the subject property. The sales occurred from January 2016 to October 2016 for prices ranging from \$27,000 to \$58,000 or from \$28.82 to \$67.36 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$15,019.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,587. The subject's assessment reflects a market value of \$56,069 or \$74.66 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 three comparable sales improved with one-story dwellings with brick or wood siding exteriors ranging in size from 984 to 1,120 square feet of living area. The homes were built from 1957 to 1966. Each comparable has a basement with two having finished area, two comparables have central air conditioning, one comparable has a fireplace and each property has a detached garage with 294 or 576 square feet of building area. The comparables have sites ranging in size from 5,398 to 8,706 square feet of land area and are located from .084 to .134 miles from the subject property. The sales occurred from April 2015 to September 2016 for prices ranging from \$62,000 to \$85,000 or from \$63.01 to \$75.89 per square foot of living area, including land.

The board of review requested confirmation of the assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight comparable sales in support of their respective positions. Five of the comparables have superior basement foundations with two being partially finished, which are superior to the subject's crawl space foundation, suggesting downward adjustments to these five comparables would be warranted due to this superior attribute in relation to the subject property. Three comparables have central air conditioning and two comparables each have one fireplace while the subject property has neither of these features, which suggests downward adjustments to these comparables would be warranted due to this superior feature in relation to the subject property. The three comparables that have similar foundations as the subject property were provided by the appellant and sold for prices ranging from \$27,000 to \$53,150 or from \$32.77 to \$55.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$56,069 or \$74.66 per square foot of living area, including land, above the range established by the comparable sales in this record that have no basement. After considering the comparables submitted by the parties and the differing

features in relation to the subject property, the Board finds a reduction in the subject's assessment equivalent to the appellant's request is 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: September 15, 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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