



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

APPELLANT: Jose Quinonez
DOCKET NO.: 17-02004.001-R-1
PARCEL NO.: 04-31-312-001

The parties of record before the Property Tax Appeal Board are Jose Quinonez, 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 **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: \$12,275
IMPR.: \$58,071
TOTAL: \$70,346

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 one-story dwelling of wood siding exterior construction with 2,021 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, a fireplace and a detached 960 square foot garage. The property has a 32,400 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject and from 1.66 to 2.18-miles from the subject property. The comparable parcels range in size from 40,500 to 81,457 square feet of land area and are improved with one-story dwellings of brick, stone or wood siding exterior construction. The homes were built between 1949 and 1985 and range in size from 1,668 to 2,123 square feet

of living area. Each dwelling has a full unfinished basement, one comparable has central air conditioning and each comparable has one or two fireplaces and an attached garage ranging in size from 528 to 828 square feet of building area. The comparables sold between January 2016 and April 2017 for prices ranging from \$147,000 to \$190,000 or from \$76.64 to \$116.88 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment that would reflect a market value of \$180,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,182. The subject's assessment reflects a market value of \$220,760 or \$109.23 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 set forth on two grid analyses; for ease of reference, the Property Tax Appeal Board has renumbered the second set of comparables as #4 through #6. Only comparable #5 is located in the same neighborhood code assigned by the assessor as the subject property. Five of the comparables are from 2.171 to 2.703-miles from the subject property; no distance data was provided for comparable #1. The comparable parcels range in size from 15,958 to 87,120 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction. The homes were built between 1968 and 2001 and range in size from 1,728 to 2,070 square feet of living area. Each dwelling has a full unfinished basement and five of the comparables have both central air conditioning and a fireplace. Each dwelling has a garage with comparable #3 having both an attached and a detached garage; the garages range in size from 400 to 882 square feet of building area. The comparables sold between May 2016 and April 2017 for prices ranging from \$161,500 to \$275,000 or from \$93.46 to \$137.02 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables presented have varying degrees of similarity to the subject in location, age, dwelling size and some features. The Board has given reduced weight to the superior dwellings that feature central air conditioning which is not a feature of the subject dwelling; therefore, the Board has given reduced weight to appellant's comparable #1 and

board of review comparables #1 through #4 and #6 as these dwellings each feature the superior amenity of central air conditioning.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sale #5. These most similar comparables sold between January 2016 and April 2017 for prices of either \$179,000 or \$190,000 or from \$89.50 to \$107.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$220,760 or \$109.23 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences in age, dwelling size and/or other features, the Board finds a slight reduction in the subject's assessment 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: 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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