



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

APPELLANT: Ramon Hernandez
DOCKET NO.: 17-02624.001-R-1
PARCEL NO.: 03-11-200-008

The parties of record before the Property Tax Appeal Board are Ramon Hernandez, 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 **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: \$40,746
IMPR.: \$45,606
TOTAL: \$86,352

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 1,512 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full unfinished basement, central air conditioning and a 600 square foot garage. The property has a 107,593 square foot site and is located in Zion, Newport 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 between .47 of a mile and 1.39 miles from the subject. The comparables have sites ranging in size from 104,108 to 217,800 square feet of land area and are improved with one-story dwellings of brick, stucco or wood siding exterior construction that range in size from 884 to 1,888 square feet of living area. The dwellings were constructed in either 1968 or 1974. One comparable has a full unfinished basement, one comparable has a crawl-space foundation and one comparable has a part crawl-

space and a part concrete slab foundation. In addition, two comparables have central air conditioning, one comparable has two fireplaces and two comparables each have a garage containing 960 or 1,144 square feet of building area. These properties sold from July 2015 to November 2016 for prices ranging from \$140,000 to \$185,000 or from \$80.92 to \$158.37 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,352. The subject's assessment reflects a market value of \$260,489 or \$172.28 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 four comparable sales, one of which was also utilized by the appellant. Board of review comparable #3 and the appellant's comparable #3 are the same property. The comparables are located between 1.39 and 3.73 miles from the subject property. The comparables have sites ranging in size from 66,647 to 261,360 square feet of land area and are improved with one-story dwellings of brick, stucco or wood siding exterior construction that range in size from 884 to 1,432 square feet of living area. The dwellings were constructed from 1949 to 1968. Two comparables feature an unfinished basement, one comparable has a crawl-space foundation and one comparable has a part crawl-space and a part concrete slab foundation. In addition, one comparable has a fireplace and each comparable has a garage ranging in size from 624 to 1,144 square feet of building area. These properties sold from November 2016 to October 2017 for prices ranging from \$140,000 to \$325,000 or from \$151.79 to \$226.96 per square foot of living area, including land. The board of review provided property record cards for the subject and the comparables. 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration as one comparable was utilized by both parties. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences from the subject in land area, location, dwelling size, age and/or features. The Board gave less weight to the parties' common comparable due to its smaller dwelling size when compared to the subject. The Board finds the appellant's comparable #1 sold in July 2015 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. The Board gave reduced weight to board of review comparable #1 which is located 3.73 miles from the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #2, along with board of review comparable sales #2 and #4. These comparables sold more proximate in time to the subject's January 1, 2017 assessment date but have varying degrees of similarity when compared to the subject in location, site size, dwelling size, age and features. They sold from July 2016 to October 2017 for prices ranging from \$111.45 to \$172.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$172.28 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering necessary adjustments to the comparables for differences from the subject in location, land area and some features when compared to the subject, the Board finds no 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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