



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

APPELLANT: Jacqueline Olivos Nava
DOCKET NO.: 17-02657.001-R-1
PARCEL NO.: 04-21-321-009

The parties of record before the Property Tax Appeal Board are Jacqueline Olivos Nava, 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: \$5,087
IMPR.: \$31,230
TOTAL: \$36,317

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 12,147 square foot site improved with two dwellings. The primary house is a one-story dwelling of brick exterior construction with 1,176 square feet of living area. This dwelling was constructed in 1965. Features of the home include a full basement, central air conditioning, two fireplaces and an attached two-car garage with 576 square feet of building area. The second dwelling is composed of a one-story structure with wood siding containing 440 square feet of living area. The house was constructed in 1965 with a slab foundation and one bathroom. The property is in Zion, Zion 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 one-story dwellings with brick or wood siding exteriors ranging in size from 1,464 to 1,857 square feet of living area. The dwellings were built from 1959 to 1989. Each comparable has full or partial unfinished

basement, two comparables have central air conditioning, one comparable has a fireplace and two comparables have attached garages with 483 and 560 square feet of building area, respectively. These properties have sites ranging in size from 5,922 to 16,200 square feet of land area and are located from .11 to .96 miles from the subject property. The sales occurred from March 2016 to January 2017 for prices ranging from \$50,000 to \$87,000 or from \$32.30 to \$54.85 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$19,929.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,317. The subject's assessment reflects a market value of \$109,554 or \$67.79 per square foot of combined 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 eight comparable sales improved with one-story dwellings with brick or wood siding exteriors ranging in size from 1,387 to 1,734 square feet of living area.¹ The homes were built from 1952 to 1970. Each comparable has a full or partial an unfinished basement, seven comparables have central air conditioning, four comparables have one or two fireplaces and each comparable has a garage ranging in size from 308 to 924 square feet of building area. The comparables have sites ranging in size from 5,920 to 46,217 square feet of land area and are located from .235 to .683 miles from the subject property. The sales occurred from January 2016 to September 2018 for prices ranging from \$105,000 to \$177,000 or from \$72.46 to \$118.32 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.

The parties submitted information on thirteen comparable sales in support of their respective positions. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject dwellings in age and the fact neither property has fireplace or a garage as does the subject property. Less weight is given appellant's comparable #2 due to the lack of a fireplace and a garage, features the subject property has. The Board gives less weight to board of review comparables #2, #3, #4 and #8 due to their 2018 sale dates not being as proximate in time to the assessment date as the best sales found herein. Less weight is given board of review comparable #6 due to its significantly larger site in contrast to the subject's site. The Board finds

¹The second set of four of the board of review comparables were renumbered #5 through #8 for ease of understanding.

the best evidence of market value to be appellant's comparable sales #4 and #5 and board of review comparables #1, #5 and #7. These five comparables sold from January 2016 to September 2017 for prices ranging from \$79,500 to \$162,000 or from \$42.81 to \$102.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$109,554 or \$67.79 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported based on these sales. In conclusion the Board finds a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jacqueline Olivos Nava, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085