



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

APPELLANT: Jose G. Montoya
DOCKET NO.: 17-03001.001-R-1
PARCEL NO.: 04-07-311-023

The parties of record before the Property Tax Appeal Board are Jose G. Montoya, 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: \$5,028
IMPR.: \$38,297
TOTAL: \$43,325

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 tri-level dwelling of vinyl siding exterior construction with 1,077 square feet of living area. The dwelling was constructed in 2002. Features of the home include a 570 square foot finished lower level, a 507 square foot unfinished basement, central air conditioning and a 552 square foot garage. The property has a 9,290 square foot site and is located 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 six comparable sales located between 1.47 and 3.53 miles from the subject. The comparables have sites ranging in size from 5,577 to 10,703 square feet of land area. The comparables were improved with split-level style or tri-level style dwellings of wood, aluminum or vinyl siding exterior construction ranging in size from 984 to 1,304 square feet of living area. The dwellings were built from 1977 to 1998. Each comparable has 312 to 936 square feet of finished lower level and two comparables each have a 576 or 888 square foot

unfinished basement. In addition, five comparables have central air conditioning, one comparable has a fireplace and three comparables each have a garage ranging in size from 440 to 576 square feet of building area. The comparables sold from February 2016 to April 2017 for prices ranging from \$66,200 to \$123,000 or from \$53.73 to \$94.33 per square foot of above-grade 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 \$43,325. The subject's assessment reflects a market value of \$130,694 or \$121.35 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 response to the appeal, the board of review argued that the appellant's comparables are not comparable to the subject since they were located from nearly 1.5 miles to more than 3.5 miles from the subject property. Furthermore, three comparables differ from the subject in age; four of the comparables lack a basement when compared to the subject's unfinished basement; one comparable is in poor condition while the subject is in average condition; and three of the comparables lack a garage unlike the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject property as assigned by the township assessor and within .271 of a mile of the subject. The comparables have sites ranging in size from 8,000 to 9,323 square feet of land area. The comparables were improved with tri-level style dwellings of vinyl siding exterior construction ranging in size from 1,062 to 1,122 square feet of living area. The dwellings were built from 1999 to 2003. Each comparable has 550 to 648 square feet of finished lower level, a 414 to 500 square foot unfinished basement, central air conditioning and a garage containing either 484 or 552 square feet of building area. In addition, two comparables each have one fireplace. The comparables sold from April 2016 to April 2017 for prices ranging from \$154,000 to \$159,999 or from \$139.04 to \$146.25 per square foot of above-grade living area, including land. The board also submitted a copy of the subject's PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's February 2016 sale. 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 a reduction in the subject's assessment is not warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the six comparable sales submitted by the appellant because they were too distant in location from the subject property being more than 1.47 miles away. Furthermore, the

appellant's comparables #2, #3, #4 and #6 are dissimilar in dwelling age or design when compared to the subject; comparables #1, #2, #3 and #5 lack a basement when compared to the subject's unfinished basement; and comparables #1, #4 and #5 lack a garage unlike the subject.

The Board finds the best evidence of market value to be the four comparable sales submitted by the board of review. These comparables were more similar to the subject in location, dwelling size, design, age and features. These four comparables sold from April 2016 to April 2017 for prices ranging from \$154,000 to \$159,999 or from \$139.04 to \$146.25 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$130,694 or \$121.35 per square foot of above-grade living area, including land, which is below the range established by the most similar comparable sales in this record. The evidence suggests the subject property is under-assessed. Therefore, no reduction in the subject's assessment is warranted.

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: January 21, 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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