



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

APPELLANT: Jose & Corazon Gil
DOCKET NO.: 17-03011.001-R-1
PARCEL NO.: 07-19-211-029

The parties of record before the Property Tax Appeal Board are Jose & Corazon Gil, the appellants; 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: \$27,474
IMPR.: \$110,625
TOTAL: \$138,099

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of wood siding exterior construction with 3,962 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 420 square foot garage. The property has a 12,355 square foot site and is located in Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located over 3.30 miles from the subject. The comparables are described as 2-story dwellings of wood siding or vinyl siding exterior construction ranging in size from 3,193 to 3,538 square feet of living area. The dwellings were constructed from 1998 to 2005. The comparables each have an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 483 to 880 square feet of building area. The comparables are situated on sites ranging in size from 8,073 to

12,197 square feet of land area. The comparables sold from June 2016 to August 2017 for prices ranging from \$260,000 to \$335,000 or from \$79.80 to \$98.21 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,099. The subject's assessment reflects a market value of \$416,588 or \$105.15 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 appellants' evidence, the board of review argued none of the appellants' sales are located within the subject's neighborhood and all are located over 3 miles from the subject.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same subdivision as the subject. The comparables are described as 2-story dwellings of wood siding exterior construction ranging in size from 3,818 to 3,952 square feet of living area. The dwellings were constructed from 1997 to 2000. The comparables each have a basement, with three having finished area; central air conditioning; one fireplace and a garage ranging in size from 480 to 700 square feet of building area. The comparables are situated on sites ranging in size from 10,019 to 17,033 square feet of land area. The comparables sold from July 2015 to April 2017 for prices ranging from \$410,000 to \$475,000 or from \$106.60 to \$120.19 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted ten comparable sales for consideration. The Board gave less weight to appellants' comparables based on their locations being over 3 miles from the subject property. The Board also gave less weight to the board of review comparable #1 as its July 2015 sale date is less proximate in time to the subject's January 1, 2017 assessment date.

The Board finds the best evidence of market value for the subject property to be board of review comparables #2, #3 and #4 which are most similar to the subject in location, dwelling size, design, age and features. The comparables sold from February 2016 to April 2017 for prices ranging from \$410,000 to \$475,000 or from \$106.60 to \$120.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$416,588 or \$105.15 per square foot of living area, including land which falls below the value range on a per square foot basis established by the best comparable sales in the record, justified considering the comparables superior features such as number of baths, finished basements and/or larger garages.

After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: 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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COUNTY

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