



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

APPELLANT: Frank Bueno  
DOCKET NO.: 17-03099.001-R-1  
PARCEL NO.: 04-28-111-012

The parties of record before the Property Tax Appeal Board are Frank Bueno, the appellant, by Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. in Chicago, 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:** \$2,882  
**IMPR.:** \$22,235  
**TOTAL:** \$25,117

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 954 square feet of living area. The dwelling was constructed in 1962. Features of the home include an unfinished basement and a 528 square foot garage. The property has a 5,800 square foot site and is located in Zion, Zion Township, Lake County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted eighteen comparable properties in a series of six separate grid analyses; for ease of reference, the Property Tax Appeal Board has renumbered the second through sixth grids as comparables #4 through #18.

The eighteen equity comparables were each located in the same neighborhood code assigned by the assessor to the subject property and were located within .31 of a mile from the subject. The

comparables consist of one-story dwellings of brick, aluminum or wood siding exterior construction and were built between 1948 and 1964. The dwellings range in size from 845 to 1,072 square feet of living area. Eight of the comparables have full or partial unfinished basements. Two of the dwellings feature central air conditioning and eight of the comparables have garages ranging in size from 264 to 576 square feet of building area. The comparables have improvement assessments ranging from \$9,753 to \$23,920 or from \$10.14 to \$23.36 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and prices for comparables #1 through #6 and #10, cited above in the equity analysis. These seven sales occurred between October 2015 and August 2017 for prices ranging from \$21,500 to \$51,500 or from \$21.00 to \$50.05 per square foot of living area, including land.

Based on the equity evidence, the appellant requested a reduction in the subject's improvement assessment to \$12,000 or \$12.58 per square foot of living area and based on the market value evidence, the appellant requested a total assessment of \$14,882 which would reflect a market value of \$44,650 or \$46.80 per square foot of living area, including land, 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 \$25,217. The subject property has an improvement assessment of \$22,235 or \$23.31 per square foot of living area. The subject's total assessment reflects a market value of \$76,069 or \$79.74 per square foot of living area, including land, when applying the 2017 three year median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review reiterated all eighteen comparable properties in multi-page grid analyses with notations pointing out the lack of a basement and/or lack of a garage for the respective properties along with copies of the applicable property record cards. In addition, as to the comparable sales, appellant's comparable #2 reportedly resold in May 2018 for \$65,000 or \$62.50 per square foot of living area and as to appellant's comparable sale #6, the board of review reported there had been no Multiple Listing of this property which was bank-owned when sold.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on presenting both equity and sales data along with copies of the subject's and its comparables' property record cards. As board of review comparable #8 is the same property as board of review comparable #2, the Board finds there are seven comparables presented which were located in the same neighborhood code assigned by the assessor as the subject property and within .797 of a mile from the subject. The comparables consist of one-story dwellings of brick or wood siding exterior construction and were built between 1953 and 1974. The dwellings range in size from 864 to 1,052 square feet of living area. Each comparable has a full or partial unfinished basement. Five of the dwellings feature central air conditioning and each comparable has a garage ranging in size from 440 to 864 square feet of building area. The comparables have improvement assessments ranging from \$22,066 to \$26,395 or from \$22.09 to \$26.19 per square foot of living area. These comparables also sold

from August 2015 to June 2017 for prices ranging from \$75,500 to \$138,500 or from \$71.77 to \$145.03 per square foot of living area, including land.

Based on the foregoing evidence and responsive argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer in part contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

The parties submitted a total of 25 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables #1 through #5, #7 through #10 and #12 through #18 as these sixteen comparables lack either a basement and/or a garage whereas the subject has both a 936 square foot basement and a 528 square foot garage.

The Board finds the best evidence of assessment equity to be appellant's comparables #6 and #11 along with the board of review comparables. These nine comparables had improvement assessments that ranged from \$16.30 to \$26.19 per square foot of living area. The subject's improvement assessment of \$23.31 per square foot of living area falls within the range established by the best comparables in this record and is well-supported by the most similar dwellings identified as board of review comparables #3, #4 and #5. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also 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 a total of 14 sales comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables #1 through #5 and #10 as these comparable sale properties lack either a basement and/or a garage whereas the subject has both a 936 square foot basement and a 528 square foot garage. The Board has also given reduced weight to appellant's comparable sale #6 which sold for \$21,500 and appears to be an outlier based on the other sales evidence in the record along with the

response of the board of review that this property was not listed with the Multiple Listing Service and was bank-owned.

The Board finds the best evidence of market value to be the board of review comparable sales #1 through #7. These seven comparables have varying degrees of similarity to the subject and bracket the subject in age and size. These most similar comparables sold from August 2015 to June 2017 for prices ranging from \$75,500 to \$138,500 or from \$71.77 to \$145.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,069 or \$79.74 per square foot of living area, including land, which is within and at the low-end of the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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



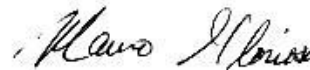
Member

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: July 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

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

APPELLANT

Frank Bueno, by attorney:  
Adam E. Bossov  
Law Offices of Adam E. Bossov, P.C.  
P.O. Box 4342  
Chicago, IL 60680-4342

COUNTY

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