



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

APPELLANT: Jose J. Hernandez
DOCKET NO.: 17-03102.001-R-1
PARCEL NO.: 06-20-201-011

The parties of record before the Property Tax Appeal Board are Jose J. Hernandez, 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: \$ 6,213
IMPR.: \$35,308
TOTAL: \$41,521

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 split-level dwelling of vinyl siding exterior construction with 944 square feet of above-grade living area. The dwelling was constructed in 2002. Features of the home include a finished lower level, central air conditioning and an attached 370 square foot garage. The property has a 6,534 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the appellant's 2017 tax year overvaluation argument, the appellant submitted two sets of data on comparable sales; each set of data was numbered comparables #1 through #3. As part of this decision and for ease of reference, the appellant's comparables have been renumbered #1 through #6 in order of submission for sets #1 and #2.

The six comparables are located from .36 to 1.31-miles from the subject property. The parcels range in size from 4,792 to 10,562 square feet of land area and have each been improved with a split-level dwelling of vinyl siding exterior construction. The homes were built between 1998 and 2004 and range in size from 864 to 1,056 square feet of above-grade living area. Each comparable has a finished lower level. Five of the comparables have central air conditioning and four of the comparables have a garage ranging in size from 380 to 528 square feet of building area. The comparables sold between June 2016 and October 2017 for prices ranging from \$85,000 to \$115,000 or from \$81.42 to \$122.69 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$26,662 which would reflect a market value of \$79,994 or \$84.74 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 \$41,521. The subject's assessment reflects a market value of \$125,252 or \$132.68 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 eight comparable sales located from .222 to 1.376-miles from the subject property. The parcels range in size from 4,590 to 5,663 square feet of land area and have each been improved with a split-level or a tri-level dwelling of vinyl siding exterior construction. The homes were built between 1990 and 2006. The dwellings range in size from 1,004 to 1,080 square feet of above-grade living area. Each comparable has a finished lower level. Six of the comparables have central air conditioning and seven of the comparables each have a garage ranging in size from 400 to 528 square feet of building area. The comparables sold between October 2015 and April 2018 for prices ranging from \$121,900 to \$160,000 or from \$121.41 to \$157.37 per square foot of living area, including land.

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 a total of 14 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 through #5 and #8 as each of these comparables is a tri-level design as compared to the subject's split-level design.

The remaining eight comparables are all split-level dwellings with varying degrees of similarity to the subject dwelling. These eight most similar comparables sold between June 2016 and October 2017 for prices ranging from \$85,000 to \$160,000 or from \$81.42 to \$148.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$125,252 or \$132.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by board of review comparable #7 which is similar in age and other features. After considering adjustments for the larger sizes of the comparables when compared to the subject dwelling, 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: 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

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

APPELLANT

Jose J. Hernandez
314 W Hawthorne Dr
Round Lake Beach, IL 60073

COUNTY

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