



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

APPELLANT: Laura Sandoval-Morales
DOCKET NO.: 17-03670.001-R-1
PARCEL NO.: 08-32-422-023

The parties of record before the Property Tax Appeal Board are Laura Sandoval-Morales, 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: \$4,212
IMPR.: \$20,309
TOTAL: \$24,521

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 1.75-story dwelling of wood siding exterior construction with 1,440 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfished basement, central air conditioning and a 484 square foot garage. The property has a 9,217 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant marked recent sale and comparable sales on the appeal form. The appellant did not complete Section IV – Recent Sale Data of the appeal petition, however the appellant did note that the date and price of the most recent sale of the property occurred on May 18, 2017 for a price of \$35,000. In further support of the overvaluation claim, the appellant submitted information on six sale comparables

located from .17 of a mile to 7.26 miles from the subject.¹ The comparables have sites ranging in size from 3,635 to 40,075 square feet of land area. The comparables are described as 1.5-story or 2-story dwellings of brick, aluminum or wood siding exterior construction ranging in size from 952 to 1,776 square feet of living area. The dwellings were constructed from 1951 to 1961. One comparable has a concrete slab foundation, one comparable has a crawl space foundation and four comparables have unfinished basements. Three comparables feature central air conditioning and four comparables each have a garage ranging in size from 420 to 780 square feet of building area. The comparables sold from March 2016 to May 2017 for prices ranging from \$35,000 to \$80,000 or from \$28.89 to \$69.29 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,521. The subject's assessment reflects a market value of \$73,970 or \$51.37 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 asserted the subject property sold in November 2016 for a price of \$113,000. In support of its claim, the board of review provided the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property disclosing the property was advertised for sale and that the transfer was not between related parties.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of four comparable sales located from 1.209 to 2.104 miles from the subject property. The comparables have sites ranging in size from 3,687 to 11,023 square feet of land area. The comparables are improved with two-story dwellings of aluminum or wood siding exterior construction. The buildings were constructed from 1996 to 2004 and range in size from 1,456 to 1,606 square feet of living area. One comparable has a concrete slab foundation and three comparables have unfinished basements. In addition, two comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 400 to 598 square feet of building area. The comparables sold from February 2016 to December 2017 for prices ranging from \$70,100 to \$155,000 or from \$47.11 to \$97.85 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

¹ For ease of understanding the appellant's comparables identified by permanent index numbers (PINs) 08-32-414-002, 04-29-401-008 and 08-33-101-013 were renumbered as comparables 4, 5 and 6, respectively.

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.

As to the appellant's "recent sale" argument, the record disclosed two separate sale dates and sale prices of the subject property. However, the appellant did not provide any substantive evidence to support their claim that the subject sold on May 18, 2017 for a price of \$35,000, whereas the Real Estate Transfer Declaration submitted by the board of review established that the subject property was sold in November 2016 for a price of \$113,000 or \$78.47 per square foot of living area including land. The Board finds the subject's assessment reflects a market value of \$73,970 or \$51.37 per square foot of living area, land included, which is well below the November 2016 purchase price.

The parties also submitted ten suggest comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables which differ from the subject in age, dwelling size, foundation type, location and/or lot size. The Board also gave reduced to board of review comparable #4 due to its distant location from the subject, smaller lot size and lack of a basement. The Board finds board of review comparable #2 sold for a price of \$155,000 which appears to be an outlier when compared to the other sales in the record. The remaining two sales provided by the board of review sold in March and September 2016 for prices of \$70,100 and \$85,000 or for \$47.11 and \$58.38 per square foot of living area, land included, are supportive of the subject's assessment as of the January 1, 2017 assessment date. Moreover, the subject's sale in November 2016 for a price of \$113,000 undermines the contention the subject is overvalued. Based on this evidence 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: 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

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