



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

APPELLANT: Shawn & Korie Trevino
DOCKET NO.: 17-03854.001-R-1
PARCEL NO.: 07-18-213-028

The parties of record before the Property Tax Appeal Board are Shawn and Korie Trevino, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$19,936
IMPR.: \$74,410
TOTAL: \$94,346

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 is improved with a two-story dwelling with a wood siding exterior construction containing 2,263 square feet of living area. The dwelling was built in 1995. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 441 square feet of building area.¹ The property has an 8,276 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with two-story dwellings with wood siding exteriors that range in size from 2,072 to 2,583 square feet of living area. The dwellings were built from 1995 to 1997. Each home has a basement with one having finished

¹ A copy of the subject's property record card submitted by the board of review disclosed that the finished basement area was added in tax year 2018.

area, four comparables each have one fireplace, each property has central air conditioning and each comparable has a two-car garage ranging in size from 380 to 552 square feet of building area. The comparables are located within .23 miles of the subject property with sites that range in size from 6,098 to 11,326 square feet of land area. These properties sold from November 2016 to May 2017 for prices ranging from \$224,000 to \$282,000 or from \$94.76 to \$113.90 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$81,541.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,346. The subject's assessment reflects a market value of \$284,603 or \$125.76 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 improved with two-story dwellings with wood siding exteriors ranging in size from 1,974 to 2,547 square feet of living area. The homes were built from 1994 to 1998. Each comparable has a basement with five having finished area, each property has central air conditioning, seven comparables each have one fireplace, and each has an attached garage ranging in size from 441 to 593 square feet of building area. The comparables have sites ranging in size from 6,098 to 12,632 square feet of land area and are located within approximately .241 miles from the subject property. The sales occurred from July 2015 to May 2017 for prices ranging from \$260,000 to \$350,000 or from \$122.50 to \$170.43 per square foot of living area, including land.

The board of review requested confirmation of the assessment.

In rebuttal the appellants' counsel asserted that board of review comparables #1, #2 and #4 were acceptable; comparable #2 was not comparable due to its 12% larger size than the subject dwelling; comparables #5 and #6 were not comparable due to their 2015 sale dates; and comparables #7 and #8 were not comparable due being approximately 12% smaller than the subject dwelling.

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 parties submitted information on 13 comparable sales in support of their respective positions. The comparables are similar to the subject in location, style, age and features. The Board gives less weight to appellants' comparable sale #4 and #5 due to their size in relation to the subject property. The Board gives reduced weight to board of review comparables #3, #7 and #8 due to differences from the subject dwelling in size. The Board finds the best evidence of

market value to be appellants' comparable sales #1 through #3 and board of review comparables #1, #2, #4, #5 and #6. These eight comparables sold from July 2015 to May 2017 for prices ranging from \$224,000 to \$350,000 or from \$107.60 to \$143.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$284,603 or \$125.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported based on these sales. In conclusion 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: June 16, 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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