



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

APPELLANT: Vincent Ramirez
DOCKET NO.: 18-00054.001-R-1
PARCEL NO.: 09-04-114-025

The parties of record before the Property Tax Appeal Board are Vincent Ramirez, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$26,939
IMPR.: \$69,056
TOTAL: \$95,995

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 2018 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 two-story vinyl-sided dwelling with 3,284 square feet of living area and was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 560-square foot garage. The property is located in Lakemoor, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three comparable sales with varying degrees of similarity to the subject. The comparables sold from February to May 2017 for prices ranging from \$195,000 to \$238,000 or from \$64.23 to \$93.04 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,995. The subject's assessment reflects a market value of \$290,190 or \$89.34 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review argued the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 16-02244.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$89,852 based on an agreement made by the parties. The board of review asserted that tax years 2016 through 2018 are within the same general assessment period. The evidence provided by the board of review further disclosed that township equalization factors of 1.0560 and 1.0117 were applied in 2017 and 2018, respectively, to arrive at a current assessment of \$95,995. ($\$89,852 \times 1.0560 \times 1.0117 = \$95,995$). The board of review also submitted information on three comparable sales, two of which were also utilized by the appellant, to demonstrate the subject was not overvalued. Based on the foregoing evidence, the board of review requests that the subject's assessment be sustained.

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 Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket No. 16-02244.001-R-1. (See 86 Ill.Adm.Code 1910.90(i)) In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$89,852.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that township equalization factors of 1.0560 and 1.0117 were applied in 2017 and 2018, respectively, to arrive at the subject's current assessment. ($\$89,852 \times 1.0560 \times 1.0117 = \$95,995$). The Board finds the subject's assessment as established by the board of review for the 2018 tax year follows the dictates of Section 16-185 of the Property Tax Code. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Furthermore, notwithstanding the dictates of Section 16-185, the Board finds that the four recent comparable sales presented by the parties support the subject's current estimated market value of \$290,190 or \$89.34 per square foot of living area, land included, and thus no reduction in the subject's assessment is warranted on market value grounds.

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: October 20, 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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