



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

APPELLANT: Pedro Pereira
DOCKET NO.: 18-01157.001-R-1
PARCEL NO.: 04-17-110-010

The parties of record before the Property Tax Appeal Board are Pedro Pereira, 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: \$6,994
IMPR.: \$35,533
TOTAL: \$42,527

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 dwelling of vinyl siding exterior construction with 1,680 square feet of living area. The dwelling was constructed in 1997. Features of the home include a concrete slab foundation, central air conditioning and a 440 square foot garage. The property has a 10,122 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .55 of a mile from the subject property. The comparables have sites that range in size from 8,712 to 10,468 square feet of land area. The comparables consist of two-story dwellings of vinyl or wood siding exterior construction ranging in size from 1,716 to 1,830 square feet of living area. The dwellings were constructed in 1994 or 1998. One comparable has an unfinished basement and two comparables each have a concrete slab foundation. Two comparables feature central air conditioning and a fireplace. Each comparable has a garage ranging in size from 360 to 440

square feet of building area. The appellant reported in Section V of the appeal petition that the comparables sold from 2007 to 2018 for prices ranging from \$140,000 to \$184,000 or from \$76.50 to \$107.22 per square foot of living area, including land.¹ Based on this evidence, the appellant requested the subject's assessment be reduced to \$36,598 reflecting a market value of approximately \$109,805 or \$65.36 per square foot of living area, land included, when using 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 \$42,527. The subject's assessment reflects a market value of \$128,558 or \$76.52 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 submitted information on four comparable sales located within .364 of a mile from the subject property. The comparables have sites that range in size from 10,010 to 21,424 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 1,704 to 1,776 square feet of living area. The dwellings were constructed from 1993 to 1998. Each comparable features a concrete slab foundation, central air conditioning and a garage containing either 360 or 440 square feet of building area. One comparable has a fireplace. The comparables sold from March 2017 to May 2018 for prices ranging from \$139,000 to \$162,500 or from \$81.00 to \$94.70 per square foot of living area, including land. Based on this evidence, the board of review requested 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 no reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration as one property was reported to have sold twice. The Board gave less weight to the appellant's comparables with sale dates occurring from 2007 to 2016 which are dated and less likely to be reflective of the subject's market value as of the January 1, 2018 assessment date. Furthermore, the Board gave less weight to the appellant's comparable #3 as it has a basement unlike the subject's concrete slab foundation. The Board gave reduced weight to board of review comparable #4 due to its significantly larger site size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3. These comparables are similar to the subject in location, dwelling size, design, age and

¹ The Lake County grid analysis provided by the appellant disclosed that comparable #1 sold in December 2015 and comparable #3 had also previously sold in March 2016 for a price of \$122,000 or \$69.40 per square foot of living area, land included.

features. They sold from March 2017 to February 2018 for prices of \$139,000 and \$160,000 or from \$81.00 to \$93.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$128,558 or \$76.52 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is warranted.

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:

November 17, 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

Pedro Pereira
3204 Kensington Ln
Zion, IL 60099

COUNTY

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