



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

APPELLANT: Maricela Hernandez
DOCKET NO.: 18-01764.001-R-1
PARCEL NO.: 04-16-304-028

The parties of record before the Property Tax Appeal Board are Maricela Hernandez, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC, in Chicago, 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: \$4,546
IMPR.: \$30,295
TOTAL: \$34,841

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 one-story dwelling of wood siding exterior construction with 1,092 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 480 square foot garage. The property has an 8,700 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal concerning both the subject's land and improvement assessments with multiple grid

analyses. For ease of analysis, the appellant's sales data and equity data will be described separately by the Board.¹

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within .59 of a mile from the subject. The comparable parcels range in size from 6,090 to 15,980 square feet of land area and have each been improved with a one-story dwelling of wood siding exterior construction. The dwellings were from 41 to 52 years old and the homes range in size from 1,136 to 1,247 square feet of living area. Comparable sale #2 has central air conditioning and comparable sales #1, #2 and #3 each have a garage ranging in size from 280 to 575 square feet of building area. The comparables sold from March 2017 to June 2018 for prices ranging from \$59,000 to \$75,000 or from \$51.94 to \$61.43 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted two grid analyses with information on five comparable properties located within .60 of a mile from the subject. The parcels range in size from 5,720 to 9,240 square feet of land area with land assessments ranging from \$3,292 to \$4,691 or from \$0.51 to \$0.58 per square foot of land area. The improvements consist of one-story dwellings of wood siding exterior construction that were built between 1960 and 1970. The dwellings range in size from 1,008 to 1,189 square feet of living area. Comparable #1 has a full unfinished basement and central air conditioning. Comparables #1 and #3 each have a garage of either 396 or 392 square feet of building area. The comparables have improvement assessments ranging from \$15,685 to \$20,800 or from \$15.56 to \$17.49 per square foot of living area.

Based on this evidence, the appellant's counsel included documentation requesting a total assessment for a market value of \$20,446 which would reflect a market value of approximately \$61,344 or \$56.18 per square foot of living area, including land, at the statutory level of assessment of 33.33% and an improvement assessment of \$18,193 or \$16.66 per square foot of living area.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,841. The subject's assessment reflects a market value of \$105,323 or \$96.45 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. The subject property has a land assessment of \$4,546 or \$0.52 per square foot of land area and an improvement assessment of \$30,295 or \$27.74 per square foot of living area.

In response to the appellant's evidence, the board of review noted that appellant's comparable sale #4 lacks a basement foundation as do appellant's equity comparables #2 through #5. An MLS data sheet for appellant's sale #2 depicted that the property resold after being rehabbed six

¹ While there is equity data on the grid that contains the appellant's four sales comparables, based on the summary charts included with the appellant's evidence it appears the intent was to submit five equity comparables and four sales comparables for consideration in this appeal.

² In accordance with the Board's procedural rules, the appellant's request made on the Residential Appeal petition governs this proceeding (86 Ill.Admin.Code §1910.40(j)). In the petition, the appellant requested a reduced land assessment of \$2,874 and a reduced improvement assessment of \$17,571 or \$16.09 per square foot of living area.

months after purchase in December 2018 for \$148,000. Furthermore, the board of review contends that appellant's comparable sale #1 was a short sale "in need of updating" as disclosed on the Multiple Listing Service (MLS) data sheet submitted in response.

In support of its contention of the correct assessment, the board of review submitted information on seven comparables, which depict recent sales and equity data. The comparables are located within .843 of a mile from the subject. The parcels range in size from 5,640 to 10,640 square feet of land area and have been improved with one-story dwellings of brick, aluminum siding or wood siding exterior construction. The homes were built between 1964 and 1977 and range in size from 975 to 1,246 square feet of living area. Comparables #1 through #6 have full unfinished basements and central air conditioning. Three of the comparables each have one or two fireplaces and each comparables has a garage ranging in size from 400 to 784 square feet of building area. The comparables sold between April 2017 and September 2018 for prices ranging from \$127,500 to \$149,900 or from \$107.23 to \$137.44 per square foot of living area, including land. The comparables have land assessments ranging from \$3,247 to \$4,986 or from \$0.47 to \$0.58 per square foot of land area and have improvement assessments ranging from \$24,219 to \$36,388 or from \$20.37 to \$33.03 per square foot of living area.

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 on grounds of overvaluation.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sales #1 through #4 due to differences in foundation, central air conditioning and/or the condition of the property at the time of sale as depicted in the board of review's responsive evidence. The Board has given reduced weight to board of review comparable #7 due to its lack of a basement foundation and central air conditioning.

The Board finds the best evidence of market value in the record to be board of review comparables #1 through #6. These comparables present varying degrees of similarity to the subject in age and size but feature full unfinished basements and central air conditioning. These comparables sold between April 2017 and August 2018 for prices ranging from \$127,500 to \$149,900 or from \$107.23 to \$137.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,323 or \$96.45 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on lack of uniformity in either the land assessment or the improvement assessment.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the Board finds no basis for this claim as the subject's land assessment of \$0.52 per square foot of land area falls within the range of all twelve comparable parcels in the record that range from \$0.47 to \$0.58 per square foot of land area. As to the improvement inequity argument, the Board has given reduced weight to the appellant's equity comparables #2 through #5 and board of review comparables #7 due to the lack of basements in each of these dwellings which differs from the subject's full unfinished basement.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 through #6. These seven comparables had improvement assessments ranging from \$15,685 to \$36,388 or from \$15.56 to \$33.03 per square foot of living area. The subject's improvement assessment of \$30,295 or \$27.74 per square foot of living area is within the range of the best equity comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that no reduction 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: 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

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