



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

APPELLANT: Andres Tapia
DOCKET NO.: 18-01867.001-R-1
PARCEL NO.: 16-25-105-035

The parties of record before the Property Tax Appeal Board are Andres Tapia, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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: \$111,953
IMPR.: \$146,470
TOTAL: \$258,423

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 2.5-story dwelling of wood siding exterior construction with 3,052 square feet of living area. The dwelling was constructed in 1935 and has an effective age of 1942.¹ Features of the home include a partially finished basement,² central air conditioning, a fireplace and a 264 square foot detached garage. The property has a 12,780 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .76 of a mile from the subject. The comparables are situated on sites ranging in size from 10,000 to 21,222 square feet of land area and are improved

¹ The board of review noted the subject property was remodeled in 1999.

² Evidence submitted by the board of review disclosed the subject as having a partially finished basement.

with a 2-story or two, 3-story dwellings of wood siding, brick or stucco exterior construction that were built from 1922 to 1947. Comparable #1 has an effective age of 1952. The dwellings range in size from 2,920 to 3,307 square feet of living area. Each comparable has a basement with two having finished area. Two comparables have central air conditioning. Each comparable has one or three fireplaces and a garage ranging in size from 300 to 484 square feet of building area. The comparables sold from July to September 2017 for prices ranging from \$430,000 to \$658,000 or from \$147.26 to \$217.88 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 \$258,423. The subject's assessment reflects an estimated market value of \$781,206 or \$255.97 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In response to the appellant's evidence, the board of review submitted evidence associated with the sale of appellant's comparable #1 that disclosed it was on the market for 987 days and resold in April 2019 for \$760,000 after it was remodeled.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .612 of a mile from the subject. The comparables are situated on sites ranging in size from 9,381 to 15,770 square feet of land area and are improved with a 2.5-story and three, 2-story dwellings of wood siding, stucco or brick exterior construction that were built from 1925 to 1928. The dwellings range in size from 2,905 to 3,309 square feet of living area. The comparables each have a basement with finished area, central air conditioning, one to three fireplaces and a garage that ranges in size from 380 to 640 square feet of building area. The comparables sold from October 2016 to May 2018 for prices ranging from \$735,000 to \$950,000 or from \$253.01 to \$287.10 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 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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2. The board of review noted appellant's sale #1 which sold in September 2017 for \$430,000 was on the market for 957 days and then resold in April 2019 for \$760,000 which calls into question the condition of property at the time of the 2017 sale. Less weight was given to appellant's comparable sale #2 due to its unfinished basement in contrast to the subject's partially finished basement. The Board also gave less weight to the board of review comparable #1 as it sold in 2016, not as proximate in time to the January 1, 2017 assessment date as other sales in the record and less likely to be reflective of market value as of that date.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #3 along with board of review comparables #2 through #4. These comparables are similar to the subject in location, dwelling size, design, age and most features. The comparables sold from June 2017 to May 2018 for prices ranging from \$658,000 to \$785,000 or from \$217.88 to \$258.39 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$781,206 or \$255.97 per square foot of living area, including land, which falls within the range established by the best comparables sales in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and therefore, 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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