



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

APPELLANT: Hector Puebla
DOCKET NO.: 18-02648.001-R-1
PARCEL NO.: 04-21-307-002

The parties of record before the Property Tax Appeal Board are Hector Puebla, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$4,172
IMPR.: \$26,770
TOTAL: \$30,942

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 1.5-story dwelling of wood siding exterior construction with 1,152 square feet of living area. The dwelling was constructed in 1955. Features of the home include an unfinished basement and a 576 square foot garage. The property has a 7,250 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 documentation on a recent sale of the subject property along with information on three comparable sales. The appellant disclosed in Section IV – Recent Sale Data of the appeal that the property was purchased from Kenneth R. Iles in October 2017 for a price of \$15,000. The appellant indicated the sale was not a transfer between family or related corporations, that the property was for-sale-by-owner and that the property had not been advertised for sale. The appellant submitted the closing statement dated October 31, 2017, the

Affidavit of Title Covenant and Warranty and the PTAX-203 Illinois Real Estate Transfer Declaration as support for the sale.

The appellant also submitted three comparable sales located within 0.31 of a mile from the subject property. The comparables have sites that range in size from 7,285 to 7,500 square feet of land area and are improved with 1.5-story dwellings of wood, asphalt or aluminum siding exterior construction that range in size from 936 to 1,162 square feet of living area. The homes were built in 1908 or 1912. Each comparable has an unfinished basement and a garage ranging in size from 440 to 672 square feet of building area. Two comparables each have central air conditioning. The comparables sold from February 2017 to May 2018 for prices ranging from \$44,900 to \$105,000 or from \$43.03 to \$100.57 per square foot of living area, land included.

The appellant's counsel submitted the Multiple Listing Service (MLS) sheets on each of their three comparables. Comparable #1 was described in the MLS as sold in "as is" condition with the roof requiring replacement. Comparable #2 was advertised as having updated mechanicals and a "motivated seller." Comparable #3 was described in MLS as having kitchen updates, two remodeled bathrooms, refinished wood flooring and fresh paint. Based on this evidence, the appellant requested the subject's assessment be reduced to \$27,645.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,942. The subject's assessment reflects a market value of \$93,537 or \$81.20 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 a grid analysis and property record cards on the subject and three comparable sales located within approximately 0.92 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 7,150 to 8,550 square feet of land area and are improved with a 1.0-story and two, 1.5-story dwellings of wood or aluminum siding exterior construction that range in size from 1,040 to 1,248 square feet of living area. The homes were built from 1912 to 1965. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 440 to 624 square feet of building area. The comparables sold from August 2017 to May 2018 for prices ranging from \$105,000 to \$138,000 or from \$100.57 to \$127.88 per square foot of living area.

The board of review also reiterated the PTAX-203 associated with the sale of the subject property, highlighting the fact that the property had not been advertised on the open market. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Information contained in the Property Record Card for the subject identified two permits issued in November 2017 for a new roof, asphalt driveway, drywall repair and electrical and plumbing updates. Combined, the two permits had a value of \$7,700.

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 record contains documents supporting the recent sale of the subject property, information on building permits for improvements to the subject in addition to five comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gave little weight to the subject's recent sale for \$15,000 as the property had no market exposure and therefore the purchase price may not be reflective of market value. Additionally, the building permits issued in November 2017 for a new roof, driveway, drywall repair and electrical and plumbing updates suggest that value was added to the subject prior to the January 1, 2018 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the five comparable sales submitted by the two parties. These comparables have varying degrees of similarity to the subject in location, age, design, site size, dwelling size and features. These comparables sold from February 2017 to May 2018 for prices ranging from \$44,900 to \$138,000 or from \$43.03 to \$127.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,537 or \$81.20 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering adjustments to the comparables for difference with the subject, 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:

January 19, 2021



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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