



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

APPELLANT: Maria Calles
DOCKET NO.: 19-03651.001-R-1
PARCEL NO.: 04-21-319-008

The parties of record before the Property Tax Appeal Board are Maria Calles, 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 **A Reduction** 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: \$5,326
IMPR.: \$17,341
TOTAL: \$22,667

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 2019 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 ranch style dwelling of wood siding exterior construction with 1,064 square feet of living area. The dwelling was constructed in 1965. Features include one full bathroom, central air conditioning and a 336-square foot attached garage. The subject property has a 12,780-square foot site. The subject property is located in Zion Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of these arguments, the appellant submitted a letter explaining the appeal, numerous photographs, seven comparable sales and four assessment equity comparables.

In her letter, the appellant explained that the subject dwelling is in poor condition and needs many updates. Of emphasis, the appellant explained that in 2017 the subject's basement flooded with approximately two and a half feet of sewage water. As a result, the basement bathroom,

including the walls, vanity and shower were removed due to water and mold damage. She indicated the toilet still works. However, the assessor is still valuing the dwelling as if it contains two full functioning bathrooms. The appellant further explained paint is peeling, the uninsulated windows from the 70's-80's are in poor condition, the electrical system needs repaired and the kitchen and flooring need updating. The appellant submitted multiple photographs in support of these claims.

The seven comparable sales are located in close proximity to the subject. They consist of one-story dwellings of wood siding, aluminum siding or brick exterior construction that were built from 1956 to 1986. The dwellings range in size from 960 to 1,526 square feet of living area and are situated on lots that range in size from 6,910 to 11,500 square feet of land area. Six comparables have a full unfinished basement and one comparable has a crawl space foundation. Five comparables have one bathroom and one comparable has two bathrooms. Five comparables have central air conditioning and six comparables have a garage that range in size from 400 to 720 square feet of building area. The comparables sold from February to November 2019 for prices ranging from \$45,500 to \$75,250 or from \$41.74 to \$58.44 per square foot of living area including land.

With respect to the inequity argument, the appellant submitted four comparables located in close proximity to the subject. They consist of one-story dwellings of wood or aluminum siding exterior construction that were built from 1960 to 1971. The dwellings range in size from 1,012 to 1,073 square feet of living area. The comparables have a full unfinished basement, one bathroom and three comparables have an attached or detached garage that range in size from 352 to 484 square feet of building area. The comparables have improvement assessments ranging from \$12,204 to \$18,587 or from \$11.37 to \$18.37 per square foot of living area.

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 \$33,323. The subject's assessment reflects an estimated market value of \$101,317 or \$95.22 per square foot of living area including land when applying the 2019 three-year average median level of assessment for Lake County of 32.89%. The subject property has an improvement assessment of \$27,997 or \$26.31 per square foot of living area.

In support of the subject's assessment, the board of review submitted an analysis of six comparable properties. The comparables are located in close proximity to the subject. They consist of one-story dwellings of wood or aluminum siding exterior construction that were built from 1964 to 1979. The dwellings contain 1,053 or 1,064 square feet of living area and are situated on lots that range in size from 6,910 to 8,800 square feet of land area. The comparables were reported to have a full unfinished basement, 1, 1.5 or 2 bathrooms, central air conditioning and four comparables have a detached garage that range in size from 360 to 572 square feet of building area. The comparables sold from March to October 2018 for prices ranging from \$102,500 to \$139,000 or from \$96.33 to \$130.64 per square foot of living area including land.

With respect to the inequity claim, these same comparables have improvement assessments ranging from \$24,934 to \$31,301 or from \$23.43 to \$29.42 per square foot of living area.

The board of review did not address or refute the condition issues of the subject dwelling as asserted by the appellant.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted multiple photographs and descriptions of the comparable properties submitted by the board of review. The descriptive data was obtained from the internet website Redfin. The appellant argued each comparable cited by the board of review is superior to the subject due to but not limited to four comparables have a larger garage; five comparables have new windows; each comparable has an extra full bathroom and/or updated bathrooms, five comparables have finished basements; three comparables have a new roof; four comparables have updated kitchens; and three comparables have updated or hardwood flooring,

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As in initial matter, the Board finds the appellant sufficiently established, which was not refuted by the board of review, that the subject dwelling is in poor condition.¹ In addition the Board finds, based on this record, the subject has only one full bathroom and a basement toilet fixture, not a full basement bathroom. The Board finds the appellant attempted on several occasions to remedy the descriptive errors with the township assessor with no resolution. The Board finds these errors alone demonstrate the subject's assessment is incorrect.

The record contains 13 comparable sales for the Board's consideration. The Board gave less weight to comparables submitted by the board of review. These comparables are superior when compared to the subject in condition and updated features. The Board also gave less weight to comparable #6 submitted by the appellant due to its larger dwelling size when compared to the subject. The Board finds the remaining six comparable sales submitted by the appellant are more similar when compared to the subject in location, land area, design, age, dwelling size, features and condition. These comparables sold from February to November 2019 for prices ranging from \$45,500 to \$56,100 or from \$41.74 to \$58.44. The subject's assessment reflects an estimated market value of \$101,317 or \$95.22 per square foot of living area including land, which is greater than the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

¹ The Board finds that in reviewing the subject's property record card, the township assessor inaccurately characterized the subject dwelling as being in average condition.

The appellant also argued that the subject's assessment was inequitable. 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 after considering the reduction to the subject based on the overvaluation argument, a further reduction in the assessment base or assessment inequity is not justified.

The record contains ten suggested assessment comparables for the Board consideration. The Board gave less weight to the comparables submitted by the board of review due to their updated condition and features when compared to the subject. The Board finds the assessment comparables submitted by the appellant are more similar when compared to the subject in location, design, age, dwelling size, features and condition. These comparables improvement assessments ranging from \$12,204 to \$18,587 or from \$11.37 to \$18.37 per square foot of living area. The subject property has a revised improvement assessment based on the reduction in the above market value analysis of \$17,341 or \$16.29 per square foot of living area. The Board finds the subject's revised improvement assessment is well supported by the most similar assessment comparables contained in this record and no further 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: November 16, 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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