



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

APPELLANT: Alma Franco & Adolfo Eloisa
DOCKET NO.: 19-04050.001-R-1
PARCEL NO.: 15-34-115-013

The parties of record before the Property Tax Appeal Board are Alma Franco & Adolfo Eloisa, the appellants, by attorney Joan Vasquez, of Property Tax Appeals, LLC in Palatine, 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: \$27,244
IMPR.: \$80,615
TOTAL: \$107,859

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 split-level dwelling of frame exterior construction with 1,248 square feet of above grade living area. The dwelling was constructed in 1976. Features include a lower with finished area, central air conditioning, and a 640 square foot two-car garage. The subject property has a 7,500 square foot site and is located in Prairie View, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .19 of a mile from the subject.¹ The comparables are described as raised ranch style dwellings of wood siding, brick or wood siding and brick exterior construction that were built from 1966 to 1977. The dwellings

¹ The Board gleaned some of the descriptive information for each comparable from the Multiple Listing Service (MLS) Sheet associated with each sale that was submitted by the appellants.

range in size from 1,090 to 1,362 square feet of above grade living area and are situated on sites that range in size from 7,500 to 43,560 square feet of land area. The comparables have lower levels with finished area. Other features of each comparable include central air conditioning and a two-car garage. Three comparables each have a fireplace. The comparables sold from March to September 2019 for prices ranging from \$232,000 to \$279,500 or from \$203.38 to \$226.32 per square foot of above grade living area, including land. Based on this evidence, the appellants 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 \$107,859. The subject's assessment reflects an estimated market value of \$327,939 or \$262.77 per square foot of above grade living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In response the appeal, the board of review submitted a detailed grid analysis of the appellants' comparable sales noting that only two of the comparables are located within the subject's neighborhood.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .44 of a mile from the subject. The comparables consist of split-level dwellings of frame exterior construction that were built in 1976 or 1978. The dwellings have either 1,096 or 1,189 square feet of above grade living area and are situated on sites ranging in size from 6,300 to 7,740 square feet of land area. Each comparable has a lower level with finished area, central air conditioning, and a garage ranging in size from 525 to 1,152 square feet of building area. The comparables sold from January 2018 to April 2019 for prices ranging from \$285,000 to \$365,000 or from \$260.04 to \$333.03 per square foot of above grade living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #1 and #3 due to their differences in site size and/or age when compared to the subject.

The Board finds the best evidence of the market value to be appellants' comparables #2 and #4 along with the board of review comparables. These comparables overall are more similar to the subject in location, age, lot size, dwelling size and features. These comparables sold from January 2018 to September 2019 for prices ranging from \$235,000 to \$365,000 or from \$206.50 to \$333.03 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$327,939 or \$262.77 per square foot of living area, including land,

which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: January 18, 2022



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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