



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

APPELLANT: Jose F Turcios
DOCKET NO.: 12-02404.001-R-1
PARCEL NO.: 04-21-126-004

The parties of record before the Property Tax Appeal Board are Jose F Turcios, the appellant, by attorney Jerri K. Bush in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$3,180
IMPR.: \$17,218
TOTAL: \$20,398

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 2012 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 frame construction with 1,020 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full unfinished basement and a detached 352 square foot

garage. The property has a 7,050 square foot site and is located in Zion, Zion 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 claim, the appellant submitted a limited market analysis prepared by ProTaxAppeal that was dated March 22, 2013. The report was not signed nor was the professional credentials of the person(s) who prepared the report disclosed. The analysis included information for six suggested comparable sales located from .17 to .69 of a mile from the subject. The comparables were described as one-story dwellings of average quality grade and condition. The dwellings have full or partial unfinished basements. The analysis did not disclose the comparables' land size, exterior construction or whether the homes had central air conditioning. The dwellings were built from 1960 to 1964. The homes range in size from 999 to 1,121 square feet of living area. The comparables have garages ranging in size from 361 to 912 square feet of building area. One comparable has a fireplace. The comparables sold from March 2011 to April 2012 for prices ranging from \$31,000 to \$60,000 or from \$31.03 to \$55.56 per square foot of living area including land. The analysis included adjustments to the comparables for lien date/sale date, land, age, size, basement/lower level, baths & fixtures, fireplace and garage. No evidence to support the adjustments was supplied. Data Sources at the bottom of the analysis were listed as Assessor, MLS, Realist, Marshall & Swift, IRPAM.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,398. The subject's assessment reflects an estimated market value of \$62,341 or \$61.12 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted six suggested comparable sales located from .09 to .87 of a mile from the subject. The comparables have lots ranging in size from 5,640 to 7,250 square feet of land area. The comparables were described as one-story dwellings of frame construction. The dwellings have unfinished basements and were built from 1956 to 1978. The homes range in size from 975 to

1,209 square feet of living area. Four comparables have central air conditioning and four comparables have garages ranging in size from 440 to 672 square feet of building area. The comparables sold from March 2010 to October 2012 for prices ranging from \$82,500 to \$99,000 or from \$73.20 to \$97.63 per square foot of living area including land.

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

Under rebuttal, appellant's counsel argued that three of the assessor's comparables had sale dates in 2010, which should not be used to determine a 2012 assessed value. Counsel also argued that many of the assessor's comparables need adjustments. In addition, assessor's comparable #1 has more baths, more square footage, a large garage and central air conditioning. The appellant's counsel also argued that all but 1 of the assessor's comparables have a larger lot size and many have larger garage sizes.

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 record contains twelve suggested comparable sales for the Board's consideration. The Board finds all of the parties' comparables are very similar to the subject in style, size and most features, but have sale prices that range dramatically from \$31,000 to \$99,000. Therefore, the Board has placed most weight on the comparables that are located most proximate to that of the subject's location. The Board gave less weight to the appellant's comparables #1 thru #5 due to their locations being more remote, when compared to the subject. These comparables' locations ranged from .44 to .69 of a mile from the subject. In addition, the appellant's analysis did not disclose the comparables' land size, exterior construction or whether the homes had central air conditioning, which detracts from the weight of the evidence. This information is necessary in

determining the properties comparability to the subject. The Board gave less weight to the board of review's comparables #4 and #6 due to their sales occurring greater than 11 months prior to the January 1, 2012 assessment date at issue. In addition, these comparables are located .66 and .87 of a mile from the subject. The Board also gave less weight to the board of review's comparable #2 due to its significantly newer age when compared to the subject. The Board finds the best comparables are the appellant's comparable #6 and the board of review's comparables #1, #3 and #5. These comparables are located from .09 to .20 of a mile from the subject and sold for prices ranging from \$60,000 to \$90,000 or from \$53.52 to \$89.29 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$62,341 or \$61.12 per square foot of living area including land, which falls within the range of the most similar comparables contained in this record. After considering any necessary adjustments to the comparable sales for differences to the subject, the Board finds the subject's assessed valuation is supported. Therefore, 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

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: March 20, 2015

A. Portol

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 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 the subsequent year 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.

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.