



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

APPELLANT: Joseba Regil
DOCKET NO.: 08-02277.001-R-1
PARCEL NO.: 07-07-304-001

The parties of record before the Property Tax Appeal Board are Joseba Regil, the appellant; 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: \$16,805
IMPR.: \$87,212
TOTAL: \$104,017

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a multi-level dwelling of frame construction containing 1,638 square feet of living area. The dwelling was built in 1976 and features a crawl-space foundation, central air conditioning and a two-car detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted a Comparative Market Analysis (CMA) prepared by Susan Kube of Century 21. The CMA was comprised of nine suggested comparable sales located in Gurnee with information from the local multiple listing service. The CMA concluded a suggested market price for the subject property of \$214,166. While the CMA did include information such as sale price, sale date, number of rooms and some features, the record lacked improvement size and age necessary to compare to the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$71,370.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$104,017 was disclosed. The subject's assessment reflects an estimated market

value of \$313,021 or \$191.10 per square foot of living area including land, as reflected by its assessment and Lake County's 2008 3-year median level of assessments of 33.23%.

In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable sales. The comparable sales consist of multi-level frame dwellings that were built between 1965 and 1969. The dwellings range in size from 1,033 to 1,353 square feet of living area. Features include central air conditioning and garages ranging in size from 276 to a 576 square feet. The comparables sold from December 2006 to April 2008 for prices ranging from \$232,000 to \$255,000 or from \$171.47 to \$238.14 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds the appellant has not met this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the appellant submitted a Comparative Market Analysis (CMA) prepared by Susan Kube of Century 21. The CMA was comprised of nine suggested comparable sales located in Gurnee with information from the local multiple listing service. The CMA concluded a suggested market price for the subject property of \$214,166. While the CMA did include information such as sale price, sale date, number of rooms and some features, the record lacked improvement size necessary to compare to the subject. The Board gives no weight to the CMA, due to the lack of the comparables' square footage and age necessary to compare to the subject property. The board of review submitted a detailed grid analysis of three suggested comparable sales that were smaller and older than the subject dwelling. The comparables sold from December 2006 to April 2008 for prices ranging from \$232,000 to \$255,000 or from \$171.47 to \$238.14 per square foot of living area including land. The subjects estimated market value of \$313,021 or \$191.10 per square foot of living area including land is within the range established by the comparables on a square foot basis. After considering adjustments and the differences in the sales comparables when compared to the subject and based on the evidence in the record, the Board finds the appellant's request for an assessment reduction is not 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: August 19, 2011

Allen Castrovillari

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.