



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

APPELLANT: Helena Santiago
DOCKET NO.: 12-02411.001-R-1
PARCEL NO.: 04-18-102-019

The parties of record before the Property Tax Appeal Board are Helena Santiago, 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 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: \$4,162
IMPR.: \$30,683
TOTAL: \$34,845

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 tri-level dwelling of frame construction with 1,266 square feet of living area. The dwelling was constructed in 1996. Features of the home include central air conditioning, a fireplace and an attached 399 square

foot garage. The property has an 8,000 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 26, 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 four suggested comparable sales reported as being located from .00 to .24 of a mile from the subject. The comparables were described as tri-level dwellings of "Avg" quality grade and condition. The analysis did not disclose the comparables' land size, exterior construction or whether the homes had central air conditioning. The dwellings were built in either 1994 or 1995. The homes range in size from 1,204 to 1,266 square feet of living area. The comparables have garages ranging in size from 399 to 528 square feet of building area. Two comparables have one fireplace. The comparables sold from May 2011 to May 2012 for prices ranging from \$81,000 to \$106,500 or from \$67.28 to \$84.12 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, finished basement/ll, 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 \$44,320. The subject's assessment reflects an estimated market value of \$135,452 or \$106.99 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 four suggested comparable sales located from .23 to .48 of a mile from the subject. The comparables have lots ranging in size from 7,000 to 11,900 square feet of land area. The comparables were described as tri-level dwellings of frame construction. The dwellings range in size from 1,004 to 1,380 square feet of living area. The dwellings were built from 1988

to 2002. One comparable has a basement and a fireplace, three comparables have central air conditioning and all the comparables have a garage ranging in size from 440 to 552 square feet of building area. The comparables sold in either May or July of 2011 for prices ranging from \$115,000 to \$145,000 or from \$104.17 to \$117.53 per square foot of living area including land.

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

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.

The Board finds the best evidence of market value to be appellant's comparable sales. These comparables were most similar to the subject in location, style and size. The Board gave less weight to the board of review's comparables due to their dissimilar sizes and/or features, when compared to the subject. The most similar comparables sold for prices ranging from \$67.28 to \$84.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$106.99 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

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. Portel

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.