



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

APPELLANT: Rene R Castillo
DOCKET NO.: 12-02612.001-R-1
PARCEL NO.: 07-23-417-002

The parties of record before the Property Tax Appeal Board are Rene R Castillo, 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: \$14,419
IMPR.: \$46,113
TOTAL: \$60,532

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 two-story dwelling of frame construction with 1,950 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, a fireplace

and a 595 square foot garage. The property has a 18,765 square foot site and is located in Gurnee, Warren 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 27, 2013. The report was not signed nor were the professional credentials of the person(s) who prepared the report disclosed. The analysis included information for three suggested comparable sales reported as being located from .09 to .68 of a mile from the subject. The comparables are two-story dwellings of "Avg+" or "Good" 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 from 1983 to 1995 and range in size from 2,078 to 2,396 square feet of living area. One comparable has a basement. The comparables have one or two fireplaces and garages ranging in size from 420 to 620 square feet of building area. The comparables sold from January to June 2011 for prices ranging from \$187,000 to \$198,000 or from \$78.05 to \$93.57 per square foot of living area including land. The analysis included adjustments to the comparables for lien date/sale date, land, quality grade/condition, size, baths & fixtures, fireplace and garage. The market analysis adjusted the comparables for land size; however, the appellant did not disclose the comparables land sizes. No evidence to support the adjustment amounts was supplied. Data Sources at the bottom of the analysis were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM.

Based on this evidence, the appellants 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 \$67,552. The subject's assessment reflects an estimated market value of \$206,455 or \$105.87 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.

As to the appellant's evidence, the board of review argued that there was no support for the adjustments made in the appellant's grid and there is no evidence that the adjustments were applied by a qualified licensed appraiser.

In support of the subject's assessment, the board of review submitted three suggested comparable sales located from .14 of a mile to 1.39 miles from the subject. The board of review's comparable #1 is the same property as the appellant's comparable #2 and the board of review's comparable #3 is the same property as the appellant's comparable #3. The comparables are two-story dwellings of frame construction. Two comparables have basements, one of which has finished area. The dwellings range in size from 1,972 to 2,396 square feet of living area. The dwellings were built from 1990 to 1995. The comparables have central air conditioning, one or two fireplaces and garages ranging in size from 440 to 620 square feet of building area. The comparables sold from January to May 2011 for prices ranging from \$185,000 to \$198,000 or from \$78.05 to \$93.81 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.

As an initial matter, the Board gave less weight to the appellant's market analysis due to the lack of support for the adjustments made to the comparables. In addition, the Board finds the appellant failed to disclose the comparables land sizes and other information necessary to analyze the adjustments for propriety.

The parties submitted four comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and the parties' common comparable located at 4064 Woodcrest Ct., due to their lack of a basement, unlike the subject. The Board finds the parties' remaining two comparables where similar to the subject in style and features. These comparables sold for prices of \$187,000 and \$185,000 or \$78.05 and \$93.81 per square foot of living area including land,

respectively. The subject's assessment reflects a market value of \$206,455 or \$105.87 per square foot of living area, including land, which is above the range established by the remaining comparable sales in this record on both a total market value basis and a per square foot basis. The Board finds that the board of review's comparable #2 was the most similar property when compared to the subject in age, size and features. This comparable sold on May 19, 2011 for a price of \$185,000. Therefore, the Board finds the best evidence of value for the subject in this record is the board of review's comparable #2 which sold for a price of \$185,000. Since fair market value has been established, Lake County's 2012 three-year median level of assessments of 32.72% shall apply.

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.

Chairman

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.