



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

APPELLANT: Felipe Mendoza
DOCKET NO.: 13-02068.001-R-1
PARCEL NO.: 08-20-421-009

The parties of record before the Property Tax Appeal Board are Felipe Mendoza, 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: \$4,430
IMPR.: \$19,234
TOTAL: \$23,664**

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 2013 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 is improved with a 1.5-story dwelling of stucco exterior construction with 1,875 square feet of living area. The dwelling was constructed in 1925. Features of the property include an unfinished basement and a detached garage with 480 square feet of building area. The property has a 5,137 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with 1.5-story dwellings that ranged in size from 1,740 to 1,880 square feet of living area. The dwellings were constructed from

1901 to 1927. Each comparable had an unfinished basement, one comparable had a fireplace and two comparables each had a detached garage with 360 and 400 square feet of building area, respectively. The comparables had improvement assessments that ranged from \$10,124 to \$19,074 or from \$5.80 to \$10.15 per square foot of living area. These same comparables sold from October 2011 to December 2012 for prices ranging from \$31,000 to \$46,000 or from \$17.82 to \$25.20 per square foot of living area, including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$13,705 and the total assessment be reduced to \$18,135.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,664. The subject property has an improvement assessment of \$19,234 or \$10.26 per square foot of living area. The subject's total assessment reflects a market value of \$71,191 or \$37.97 per square foot of living area, including land, when using the 2013 three year average median level of assessments for Lake County of 33.24%.

In support of its contention of the correct assessment the board of review submitted information on eight comparables improved with four 1.5-story dwellings and four 2-story dwellings that ranged in size from 1,566 to 1,840 square feet of living area. The dwellings were constructed from 1911 to 1935. Each comparable had an unfinished basement, three comparables had central air conditioning, two comparables had one fireplace and five comparables had garages ranging in size from 336 to 576 square feet of building area. The comparables had improvement assessments ranging from \$14,753 to \$23,188 or from \$8.37 to \$13.30 per square foot of living area. Board of review comparables #5 through #8 sold from December 2011 to February 2014 for prices ranging from \$62,000 to \$74,000 or from \$35.17 to \$46.31 per square foot of living area, including land.

The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #5 through #8 as each of these properties was improved with a 1.5-story dwelling. These comparables had improvement assessments that ranged from \$5.80 to \$13.73 per square foot of living area. The subject's improvement assessment of \$10.26 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given board of review comparables #1 through #4 as each differed from the subject in style. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

The appellant also 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 a reduction in the subject's assessment is not warranted on this basis.

The Board finds the record contains seven comparable sales improved with 1.5-story dwellings submitted by the parties. The comparables had varying degrees of similarity to the subject property. These comparables sold for prices ranging from \$31,000 to \$74,000 or from \$17.82 to \$46.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,191 or \$37.97 per square foot of living area, including land, which is within the range established by the sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.