



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

APPELLANT: Esperanza Juarez  
DOCKET NO.: 14-00763.001-R-1  
PARCEL NO.: 08-33-102-008

The parties of record before the Property Tax Appeal Board are Esperanza Juarez, the appellant, by attorney James Pollard, of James A. Pollard, P.C. in Grayslake; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$3,227  
**IMPR.:** \$12,648  
**TOTAL:** \$15,875

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 2014 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 brick exterior construction with 1,096 square feet of living area. The dwelling was constructed in 1962. Features of the home include a full unfinished basement and a one-car garage that contains 280 square feet of building area. The property has a 7,550 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .81 of a mile from the subject property. The comparables are improved with one-story single family dwellings of brick or aluminum siding exterior construction and are 63 or 65 years old. Features include a full or partial unfinished basement and a 280 or 308 square foot garage. One comparable has central air conditioning. The dwellings range in size from 1,032 to 1,152 square feet of living area and

have sites that range in size from 5,524 to 9,003 per square feet of land area. The comparables sold from September to November 2013 for prices ranging from \$28,500 to \$42,000 or from \$27.62 to \$38.31 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,875. The subject's assessment reflects a market value of \$47,644 or \$43.47 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that the appellant's comparable #1 sold with mold issues.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .82 of a mile from the subject property. The comparables are improved with one-story single family dwellings of brick exterior construction and were built from 1953 to 1967. Each comparable has a full unfinished basement. One comparable has a fireplace and three comparables have a garage that contain from 308 to 528 square feet of building area. The dwellings range in size from 975 to 1,164 square feet of living area and have sites that range in size from 5,603 to 15,436 per square feet of land area. The comparables sold from April to July 2014 for prices ranging from \$42,000 to \$59,000 or from \$42.51 to \$60.51 per square foot of living area, including land. The board of review requested that the assessment be confirmed.

### **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 a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to a condition issue at the time of sale. The Board gave less weight to the board of review comparable #1 due to its considerably larger land area and fireplace when compared to the subject property. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review comparable sales #2, #3 and #4. These comparables have varying degrees of similarity in location, age dwelling size, land size and features when compared to the subject. These most similar comparables sold for prices ranging from \$40,000 to \$59,000 or from \$36.46 to \$60.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$47,644 or \$43.47 per square foot of living area, including land, which is within 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 not 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.



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Chairman



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Member



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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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 22, 2016



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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.