



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

APPELLANT: Elena Sanchez Guzman  
DOCKET NO.: 15-01501.001-R-1  
PARCEL NO.: 08-18-400-013

The parties of record before the Property Tax Appeal Board are Elena Sanchez Guzman, the appellant; 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:** \$13,880  
**IMPR.:** \$22,792  
**TOTAL:** \$36,672

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 2015 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 an aluminum sided split-level dwelling with 936 square feet of living area. The dwelling was constructed in 1977. The subject property includes a detached 440 square foot garage. The property has a 19,779 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased on October 27, 2013 for a price of \$55,000. The appellant failed to complete the portions of Section IV-Recent Sale Data of the appeal form, which would have identified the manner by which the subject property was advertised and the length of time the property was marketed. The appellant did submit a copy of the Settlement Statement, however, this evidence does not reveal how the property was advertised and the length of market exposure. The appellant also submitted a grid analysis containing three comparable sales to support the overvaluation argument. The appellant's grid

disclosed that the subject's October 2013 sale was a foreclosure sale and the appellant's comparable #3's sale was a short sale. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,672. The subject's assessment reflects a market value of \$110,524 or \$118.08 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The board of review's comparable #3 is the same property as the appellant's comparable #2. Based on this evidence, the board of review 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 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 market value in the record to be the parties' common comparable. This comparable was very similar when compared to the subject, except for lot size and also sold more proximate in time to the assessment date at issue than did the subject. The comparable sold for a price of \$134,900 or \$147.92 per square foot of living area, land included. The subject's assessment reflects a market value of \$110,524 or \$118.08 per square foot of living area, including land. The Board finds the subject's assessment is supported by the best comparable sale in this record. Additionally, the Board finds the subject's significantly larger lot further supports the subject's total assessed value as reflected by its assessment. The Board gave little weight to the subject's sale due to its occurrence greater than 14 months prior to the assessment date at issue. In addition, the appellant failed to fully complete Section IV - Recent Sale Data of the appeal, which would have disclosed how the property had been advertised on the open market and the length of time the subject was marketed. The appellant submitted a copy of the Settlement Statement, however, this document does not reveal how the property was advertised and the length of market exposure, which are important elements of determining whether an arm's length transaction occurred. The Property Tax Appeal Board's appeal form requires Section IV be completed when arguing overvaluation based on a recent sale. The Board gave less weight to the parties' remaining comparable sales due to their dissimilar age or their sale dates occurring less proximate in time as the common comparable. Based on this record the Board finds the subject's assessment is reflective of market value and 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.



Chairman



Member



Member



Acting Member

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: \_\_\_\_\_

April 21, 2017



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.