



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

APPELLANT: Lilia Rodriguez
DOCKET NO.: 15-03201.001-R-1
PARCEL NO.: 08-20-409-074

The parties of record before the Property Tax Appeal Board are Lilia Rodriguez, 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: \$5,683
IMPR.: \$19,548
TOTAL: \$25,231

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 is improved with a 1.5-story dwelling of frame construction with 1,612 square feet of living area. The dwelling was constructed in 1953. Features of the property include an unfinished basement, one fireplace and a detached garage with 506 square feet of building area. The property has a 6,907 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 information on six comparable sales improved with 1.5-story dwellings that ranged in size from 1,377 to 1,811 square feet of living area. The dwellings were constructed from 1940 to 1952. Each comparable has an unfinished basement, one comparable has central air conditioning and one comparable has a fireplace. Five comparables have one garage and one comparable has two garages that range in size from 216 to 576 square feet of building area. The appellant's comparables are located from 1.50 to 3.06 miles from the subject property. The sales occurred

from June 2012 to August 2015 for prices ranging from \$11,377 to \$45,000 or from \$6.28 to \$31.23 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$13,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,231. The subject's assessment reflects a market value of \$76,043 or \$47.17 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 four comparable sales described as being improved with two 1.5-story dwellings, a 2-story dwelling and a part 2-story and part 1-story dwelling that range in size from 1,433 to 1,800 square feet of living area. The dwellings were constructed from 1940 to 1962. Each comparable home has an unfinished basement, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 231 to 486 square feet of building area. Each comparable is located in the same assessment neighborhood as the subject property from .059 of a mile to .63 of a mile from the subject property. These properties sold from August 2013 to December 2015 for prices ranging from \$85,000 to \$108,000 or from \$51.70 to \$64.58 per square foot of living area, including land. The board of review requested the assessment be sustained.

The appellant submitted information on three comparable sales in rebuttal with rebuttal comparables #1 and #2 being new sales while rebuttal comparable #3 was a duplicate of appellant's original sale #5. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.669(c)).

Pursuant to section 1910.66(c) of the rules, the Property Tax Appeal Board finds the new comparable sales submitted by the appellant are improper rebuttal evidence and will give no consideration to these sales in its determination of the correct assessment of the subject property.

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 comparable sales submitted by the board of review due to their location being in the same assessment

neighborhood as the subject property. These comparables had varying degrees of similarity to the subject in age, style, size and features. The comparables sold for prices ranging from \$85,000 to \$108,000 or from \$51.70 to \$64.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,043 or \$47.17 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight was given the comparable sales provided by the appellant due to differences from the subject in location. Based on this record 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



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: October 20, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lilia Rodriguez
1530 Hamilton Ct
Waukegan, IL 60085

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085