



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

APPELLANT: Jose Gracia & Cesar Lagunas  
DOCKET NO.: 15-03817.001-R-1  
PARCEL NO.: 08-29-412-007

The parties of record before the Property Tax Appeal Board are Jose Gracia & Cesar Lagunas, the appellants; 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:** \$ 4,579  
**IMPR.:** \$19,595  
**TOTAL:** \$24,174

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 a one-story dwelling of brick construction that has 1,130 square feet of living area. The dwelling was constructed in 1957. The home features an unfinished basement, central air conditioning and a 288 square foot garage. The subject has a 6,324 square foot site. The subject property is located in Waukegan Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellants submitted three comparables located from .63 to 3.26 miles from the subject. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built from 1956 to 1961. The comparables have unfinished basements, central air conditioning and two comparables have a garage that contain 300 and 440 square feet of building area, respectively. The dwellings range in size from 1,029 to 1,152 square feet of living area and are situated on sites that contain from 6,149 to 8,898 square feet of land area. The comparables sold from

September 2014 to May 2015 for prices ranging from \$48,000 to \$52,000 or from \$41.67 to \$48.59 per square foot of living area including land. The comparables have improvement assessments ranging from \$11,466 to \$15,981 or from \$10.24 to \$13.87 per square foot of living area. Based on this evidence, the appellants 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 property of \$24,174. The subject's assessment reflects an estimated market value of \$72,857 or \$64.48 per square foot of living area including land area when applying Lake County's 2015 three-year average median level of assessment of 33.18%. The subject property has an improvement assessment of \$19,595 or \$17.34 per square of living area.

In support of the subject's assessment, the board of review submitted four comparables located from .07 to .15 of a mile from the subject. The comparables consist of one-story dwellings of brick, vinyl or wood siding exterior construction that were built from 1952 to 1957. The comparables have unfinished basements, one comparable has a fireplace and three comparables have a garage that contain 528 or 792 square feet of building area. The dwellings range in size from 971 to 1,120 square feet of living area and are situated on sites that contain from 7,208 to 13,974 square feet of land area. The comparables sold from July 2015 to June 2016 for prices ranging from \$65,000 to \$85,000 or from \$59.74 to \$75.89 per square foot of living area including land. The comparables have improvement assessments ranging from \$14,627 to \$19,618 or from \$15.06 to \$17.52 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 appellants did not meet this burden of proof.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to comparable #1 submitted by the appellants due its distant location of 3.26 miles from the subject. The Board gave less weight to comparables #3 and #4 submitted by the board of review due to their larger sites when compared to the subject. Additionally, comparable #4 sold in June 2016, well past the subject's January 1, 2015 assessment date. The Board finds the remaining four comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold from February 2015 to November 2015 for prices ranging from \$50,000 to \$69,000 or from \$45.11 to \$69.98 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$72,857 or \$64.48 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in the record on an overall basis, but within the range on a per square foot basis. After considering any adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayers also argued assessment inequity as an alternative 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 appellants failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to comparable #1 submitted by the appellants due to its distant location from the subject. The Board finds the remaining six comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$11,466 to \$19,618 or from \$10.24 to \$17.52 per square foot of living area. The subject property has an improvement assessment of \$19,595 or \$17.34 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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



Acting Member

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: November 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 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

Jose & Cesar Gracia & Lagunas  
933 South Elmwood Avenue  
Waukegan, IL 60085-7243

COUNTY

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