



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

APPELLANT: Kevin Rodriguez  
DOCKET NO.: 15-03901.001-R-1  
PARCEL NO.: 08-05-401-033

The parties of record before the Property Tax Appeal Board are Kevin 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:** \$9,427  
**IMPR.:** \$13,296  
**TOTAL:** \$22,723

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 one-story dwelling of wood siding exterior construction with 768 square feet of living area. The dwelling was constructed in 1954. Features of the property include a full unfinished basement, central air conditioning and a detached garage with 576 square feet of building area. The property has a 15,075 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings with wood siding exterior construction that ranged in size from 864 to 1,008 square feet of living area. The dwellings were constructed in 1953 and 1954. Each property has a full unfinished basement, two comparables have central air conditioning, and three comparables have garages ranging in size from 360 to 576 square feet of building area. The comparables have sites ranging in size from 6,548 to 9,437 square feet of land area and are located from .19 to 1.24 miles from

the subject property. The sales occurred from February 2015 to November 2015 for prices ranging from \$25,000 to \$59,000 or from \$24.80 to \$68.29 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,723. The subject's assessment reflects a market value of \$68,484 or \$89.17 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 improved with one-story dwellings with wood siding exteriors each with 864 square feet of living area. The dwellings were constructed from 1954 to 1956. Each comparable has an unfinished basement, three comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage with either 440 or 528 square feet of building area. The comparables have sites ranging in size from 13,629 to 15,331 square feet of land area and were located from .508 to 1.497 miles from the subject property. The sales occurred from May 2014 to July 2016 for prices ranging from \$90,000 to \$120,000 or from \$104.17 to \$138.89 per square foot of living area, including land.

The board of review also submitted a copy of the Multiple Listing Service (MLS) listing sheet for the subject property. The MLS listing disclosed the subject property was listed for sale on September 7, 2016 for a price of \$99,000 and further indicated that a contract was entered on September 21, 2016.

The board of review requested the subject's assessment be sustained.

In rebuttal the appellant provided four additional comparables and a list of properties where the board of review had reduced their assessments. 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 1910.66(c)).

Pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board, the Board finds the four additional comparables and the property list provided by the appellant are new comparables and improper rebuttal evidence that will not be considered in determining the correct assessment of the subject property.

The appellant also contends comparables #3 and #4 provided by the board of review sold in 2016 and not 2014. The appellant also acknowledged the board of review provided a copy of the subject's 2016 listing but asserted the subject property has not sold and the sales listing does not guarantee the price asked.

### **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 record contains information on eight comparable sales submitted by the parties. The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #1 and #2. The comparables had varying degrees of similarity to the subject property. The appellant's comparables had significantly smaller sites than the subject property, two had no central air conditioning and one had no garage, making these properties inferior to the subject property and requiring upward adjustments. The sales occurred from May 2014 to November 2015 for prices ranging from \$25,000 to \$100,000 or from \$24.80 to \$115.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$68,484 or \$89.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Furthermore, the record contains evidence disclosing the subject property was listed for sale in September 2016 for a price of \$99,000, which is significantly above the market value reflected by the subject's assessment and undermines the appellant's overvaluation argument. Less weight was given board of review sales #3 and #4, both of which sold for \$120,000 or \$138.89 per square foot of living area, due to the sales not occurring as proximate in time to the assessment date. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.



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.