



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

APPELLANT: Ramon Avalos  
DOCKET NO.: 15-03911.001-R-1  
PARCEL NO.: 08-07-217-014

The parties of record before the Property Tax Appeal Board are Ramon Avalos, 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:** \$4,818  
**IMPR.:** \$13,133  
**TOTAL:** \$17,951

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 1953. Features of the property include a full unfinished basement and a two-car detached garage with 576 square feet of building area. The property has a 6,506 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with one-story dwellings with wood siding exteriors each with 768 square feet of living area. The dwellings were constructed in 1955. Each comparable has an unfinished basement, two comparables have central air conditioning and one comparable has a detached garage with 440 square feet of building area. These properties have sites ranging in size from 5,918 to 6,183 square feet of land area. The comparables sold from April 2013 to January 2014 for prices of

\$27,088 and \$32,000 or \$35.27 and \$41.67 per square foot of living area, including land. These same properties have improvement assessments ranging from \$12,074 to \$13,343 or from \$15.72 to \$17.37 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$5,293 and the total assessment be reduced to \$10,111.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,951. The subject's assessment reflects a market value of \$54,102 or \$70.44 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. The subject property has an improvement assessment of \$13,133 or \$17.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with one-story dwellings with wood siding exteriors that had 768 or 864 square feet of living area. The dwellings were constructed from 1950 to 1954. Each comparable has an unfinished basement, one comparable has a fireplace and two comparables have garages with 480 or 576 square feet of building area, respectively. The comparables have sites ranging in size from 6,221 to 8,450 square feet of land area. These properties sold from June 2014 to June 2015 for prices ranging from \$33,500 to \$80,000 or from \$43.62 to \$92.59 per square foot of living area, including land. These same comparables have improvement assessments ranging from \$11,834 to \$13,891 or from \$15.41 to \$17.59 per square foot of living area. The board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part 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 based on overvaluation.

The record contains seven comparables submitted by the parties that were similar to the subject in location, style, age and features. The Board gave most weight to appellant's comparable sale #2 and the comparables provide by the board of review as these properties sold most proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$27,088 to \$80,000 or from \$35.27 to \$92.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$54,102 or \$70.44 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #1 and #3 as these properties sold in April 2013, not as proximate in time to the assessment date as the remaining comparables. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity

bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the seven comparables provided the parties had varying degrees of similarity to the subject dwelling. These comparables had improvement assessments that ranged from \$11,834 to \$13,891 or from \$15.41 to \$17.37 per square foot of living area. The subject's improvement assessment of \$13,133 or \$17.10 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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



Acting Member



Member



Acting 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: June 23, 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.