



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

APPELLANT: Jesus D. Martinez  
DOCKET NO.: 15-03914.001-R-1  
PARCEL NO.: 08-17-303-002

The parties of record before the Property Tax Appeal Board are Jesus D. Martinez, 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:** \$5,731  
**IMPR.:** \$23,871  
**TOTAL:** \$29,602

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 frame construction with 1,394 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car detached garage with 440 square feet of building area. The property has a 7,759 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 of brick exterior construction that range in size from 1,209 to 1,425 square feet of living area. The dwellings were constructed in 1954 and 1956. Each comparable has an unfinished basement, central air conditioning and one fireplace. Two comparables have attached garages with 440 and 300 square feet of building area, respectively. Each comparable has a different neighborhood code than the subject property and were located from .91 to 1.46

miles from the subject property. These properties sold from January 2014 to May 2015 for prices ranging from \$53,111 to \$69,000 or from \$37.27 to \$53.20 per square foot of living area, including land.

With respect to the assessment inequity argument these same comparables had improvement assessments ranging from \$16,498 to \$23,906 or from \$13.65 to \$17.87 per square foot of living area.

The appellant's submission also indicated the subject property was purchased in April 2013 for a price of \$111,750 or \$80.16 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's improvement assessment be reduced \$17,267 and the total assessment be reduced to \$22,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,602. The subject's assessment reflects a market value of \$89,216 or \$64.00 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 \$23,871 or \$17.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties improved with three 1-story dwellings and a 1.5-story dwellings for brick exterior construction that ranged in size from 1,205 to 1,596 square feet of living area. The dwellings were constructed in 1950 and 1954. Each comparable has an unfinished basement, one comparable has a fireplace and each comparable has a garage ranging in size from 240 to 816 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property and were located from .081 to .278 of a mile from the subject property. The properties sold from December 2014 to February 2016 for prices ranging from \$90,000 to \$135,000 or from \$67.42 to \$104.48 per square foot of living area, including land. The board of review also reported the subject property sold in April 2013 for a price of \$111,750. These properties had improvement assessments ranging from \$14.11 to \$16.71 per square foot of living area.

### **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.

The Board finds the best evidence of market value to be comparable sales #1 through #3 provided by board of review. These three comparable sales were most similar to the subject property in location and style. These properties sold for prices ranging from \$90,000 to \$135,000 or from \$67.42 to \$104.48 per square foot of living area, including land. The subject's

assessment reflects a market value of \$89,216 or \$64.00 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Additionally, the record disclosed the subject property was purchased in April 2013 for a price of \$111,750, which is significantly above the market value reflected by the subject's assessment, and further supports the conclusion the subject property is not overvalued for assessment purposes. Less weight was given board of review sale #4 due to differences from the subject in style. Less weight was given the comparable sales provided by the appellant due to differences from the subject property in location. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

As an alternative the appellant 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 record contains information on seven comparables provided by the parties to support their respective positions. Less weight was given board of review comparable #4 due to differences from the subject in style. The six remaining comparables submitted by the parties had improvement assessments ranging from \$13.65 to \$17.87 per square foot of living area. The subject's improvement assessment of \$17.12 per square foot of living area falls within the range established by the best comparables in this record and is well supported given the fact the subject dwelling is from 9 to 15 years newer than each dwelling and considering the fact the subject property sold for a price greater than four of the six comparables. 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.

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.