



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

APPELLANT: Jesus Alcantar
DOCKET NO.: 15-03917.001-R-1
PARCEL NO.: 08-21-302-066

The parties of record before the Property Tax Appeal Board are Jesus Alcantar, 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 **A Reduction** 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: \$8,148
IMPR.: \$6,002
TOTAL: \$14,150

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 aluminum siding exterior construction with 1,929 square feet of living area. The dwelling was constructed in 1901. Features of the home include an unfinished basement. The property has a 13,029 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 this argument the appellant submitted information on five comparables improved with four 1.5-story dwellings and one 2-story dwelling, that ranged in size from 1,691 to 2,038 square feet of living area. Appellant's comparable #2 and comparable #5 were duplicates. The dwellings were constructed from 1901 to 1930. Five comparables have unfinished basements, four comparables each have one fireplace and each comparable has either an attached or detached garage ranging in size from 180 to 420 square feet of building area. The comparables have sites ranging in size from 4,661 to 7,915 square feet of land area and were located from .62

of a mile to 1.58 miles from the subject property. The sales occurred from September 2012 to January 2015 for prices ranging from \$23,000 to \$38,944 or from \$12.32 to \$21.21 per square foot of living area, including land. The appellant's analysis indicated that three of the sales were "unqualified" with two being foreclosures. The comparables have improvement assessments that ranged from \$15,022 to \$24,483 or from \$5.95 to \$11.58 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$7,353 and the total assessment be reduced to \$12,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,753. The subject's assessment reflects a market value of \$59,533 or \$30.86 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 \$11,605 or \$6.02 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 two-story dwellings of wood siding exteriors that ranged in size from 1,833 to 2,196 square feet of living area. The dwellings were constructed in 1901 and 1905. Each comparable has an unfinished basement, two comparables each have one fireplace and three comparables have garages ranging in size from 266 to 672 square feet of building area. These properties have sites ranging in size from 4,548 to 12,010 square feet of land area and are located from .012 to .423 of a mile from the subject property. The sales occurred from June 2013 to December 2015 for prices ranging from \$89,900 to \$142,500 or from \$44.84 to \$77.74 per square foot of living area, including land. These same comparables have improvement assessments ranging from \$14,235 to \$22,267 or from \$6.48 to \$11.48 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 as these properties were most similar to the property in style and sold proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$38,000 to \$38,944 or from \$19.36 to \$21.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$59,533 or \$30.86 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given appellant's sale #1 as this transaction did not occur proximate in time to the assessment date. Less weight was given appellant's sale #6 as this property differed from the subject in style. Less weight was given the board of review comparables due to differences from the subject in style. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also contends assessment inequity as a 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. Based on the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction to the subject's assessment based on assessment inequity 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.