



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

APPELLANT: Salvador Garcia  
DOCKET NO.: 15-03951.001-R-1  
PARCEL NO.: 08-20-216-019

The parties of record before the Property Tax Appeal Board are Salvador Garcia, 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:** \$4,976  
**IMPR.:** \$20,300  
**TOTAL:** \$25,276

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 two-story dwelling of brick exterior construction with 2,082 square feet of living area. The dwelling was constructed in 1928. Features of the property include an unfinished basement, one fireplace and a detached garage with 720 square feet of building area. The property has a 6,048 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted information on six comparables improved with two-story single family dwellings that ranged in size from 1,822 to 2,276 square feet of living area. The dwellings were constructed from 1910 to 1925. Each comparable has an unfinished basement, one comparable has central air conditioning, three comparables each have one fireplace and three comparables have detached garages ranging in size from 396 to 528 square feet of building area. The comparables have sites ranging in size from 3,650 to 11,208 square

feet of land area and are located from .37 of a mile to 3.04 miles from the subject property. The properties sold from September 2013 to May 2015 for prices ranging from \$7,963 to \$46,000 or from \$3.66 to \$21.10 per square foot of living area, including land. These same properties have improvement assessments ranging from \$8,433 to \$19,454 or from \$3.83 to \$9.89 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$5,690 and the total assessment be reduced to \$10,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,408. The subject's assessment reflects a market value of \$82,604 or \$39.68 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 \$22,432 or \$10.77 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 three two-story dwellings and one 1.5-story dwelling of brick or wood siding exterior construction that ranged in size from 1,824 to 2,052 square feet of living area. The dwellings were constructed from 1925 to 1950. Each comparable has an unfinished basement, two comparables have central air conditioning, each comparable has one fireplace and each comparable has a garage ranging in size from 189 to 528 square feet of building area. The comparables have sites ranging in size from 5,800 to 9,889 square feet of land area and are located from .247 to .412 of a mile from the subject property. The sales occurred from July 2013 to April 2015 for prices ranging from \$90,000 to \$127,468 or from \$47.82 to \$69.88 per square foot of living area, including land. These same properties have improvement assessments ranging from \$19,577 to \$26,922 or from \$9.54 to \$13.60 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 ten comparables submitted by the parties to support their respective positions. The Board finds appellant's comparables #2 and #3 and board of review sales #1 and #3 were most similar to the subject in age and location. The comparables were improved with two-story dwellings that ranged in size from 1,822 to 2,276 square feet of living area and were constructed from 1920 to 1928. The comparables were located from .247 to .61 mile of the subject property. The sales occurred from July 2013 to June 2014 for prices ranging from \$15,000 to \$112,000 or from \$8.23 to \$54.48 per square foot of living area, including land. There was no explanation as to why the appellant's comparables #2 and #3 sold for such low prices. The subject's assessment reflects a market value of \$82,604 or \$39.68 per square foot of

living area, including land, which is within the range established by the best comparable sales in this record and well supported by the two comparables provided by the board of review. Less weight was given the remaining comparables due to differences from the subject in location or age. 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 met this burden.

The Board finds the appellant's comparables #2 and #3 as well as board of review comparables #1 and #3 are the most similar to the subject in location, style and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$8.05 to \$10.51 per square foot of living area. The subject's improvement assessment of \$10.77 per square foot of living area falls above the range established by the best comparables in this record. Less weight was given the remaining comparables due to differences from the subject in location, style and/or age. Based on this record the Board finds a reduction in the subject's assessment is 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



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: July 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 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.