



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

APPELLANT: Remigio Acosta  
DOCKET NO.: 15-03952.001-R-1  
PARCEL NO.: 08-09-306-038

The parties of record before the Property Tax Appeal Board are Remigio Acosta, 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:** \$10,924  
**IMPR.:** \$28,032  
**TOTAL:** \$38,956

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 brick construction with 1,857 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 500 square feet of building area. The property has a 13,275 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 aluminum siding or brick exterior construction that ranged in size from 1,590 to 1,812 square feet of living area. The dwellings were constructed in 1950 and 1952. Each comparable has an unfinished basement and an attached or detached garage ranging in size from 420 to 744 square feet of building area. These properties have sites ranging in size from 6,156 to 14,134 square feet of land area and are located from 3.07 to 4.27 miles from the

subject property. The sales occurred from July 2013 to November 2013 for prices ranging from \$40,000 to \$65,000 or from \$25.16 to \$35.87 per square foot of living area. The appellant also indicated the subject property was purchased in February 2013 for a price of \$115,000. These same properties had improvement assessments ranging from \$15,641 to \$26,305 or from \$9.84 to \$14.52 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$12,407 and the total assessment be reduced to \$23,331.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,956. The subject's assessment reflects a market value of \$117,408 or \$63.22 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 \$28,032 or \$15.10 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 of brick exterior construction that ranged in size from 1,596 to 1,920 square feet of living area. The dwellings were built from 1951 to 1959. Three homes have basements, three comparables have central air conditioning, each comparable has one fireplace and each comparable has a garage ranging in size from 273 to 552 square feet of building area. These properties had sites ranging in size from 6,585 to 19,643 square feet of land area and were located from .145 to .215 of a mile from the subject property. The sales occurred from July 2014 to June 2016 for prices ranging from \$120,000 to \$142,000 or from \$62.76 to \$81.45 per square foot of living area, including land. These properties had improvement assessments ranging from \$22,659 to \$28,382 or from \$12.04 to \$15.02 per square foot of living area. The board of review requested the assessment be sustained.

### **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 based on overvaluation.

The Board finds the best evidence of market value to be the comparable sales #1 through #3 submitted by the board of review. These comparables were most similar to the subject in location as well as features and sold most proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$120,000 to \$142,000 or from \$62.76 to \$81.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$117,408 or \$63.22 per square foot of living area, including land, which is below the overall price range but within the range established by the best comparable sales in this record on a square foot basis. Less weight was given board of review sale #4 as this property sold in excess of one year after the assessment date. Less weight was given the sales provided by the appellant due to differences from the subject in location and features. Additionally, the appellant's comparable sales as well as the sale of the subject property did not

occur proximate in time to the assessment date. 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 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. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the board of review comparables are the most similar to the subject in location and general features. 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 \$22,659 to \$28,382 or from \$12.04 to \$15.02 per square foot of living area. The subject's improvement assessment of \$28,032 or \$15.10 per square foot of living area falls within the overall range but slightly above the range established by the best comparables in this record on a square foot basis. This appears justified considering one of the comparables has no central air conditioning and another comparable has no basement. Less weight was given the appellant's comparables due to differences from the subject in location and features. 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 based on assessment inequity.

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.