



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

APPELLANT: Rigoberto Cantu  
DOCKET NO.: 15-03966.001-R-1  
PARCEL NO.: 08-07-203-008

The parties of record before the Property Tax Appeal Board are Rigoberto Cantu, 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:** \$6,517  
**IMPR.:** \$19,591  
**TOTAL:** \$26,108

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 consists of a bi-level<sup>1</sup> dwelling of frame construction with 768 square feet of total above ground living area and 768 square feet of lower level finished area<sup>2</sup>. The dwelling was constructed in 1971. Features of the home include central air conditioning, a fireplace and a 288 square foot garage. The property has a 7,200 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables. The comparables had varying degrees of similarity when compared to the subject. They are

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<sup>1</sup> The grid analysis refers to this structure type as "split". The Property Record Cards submitted in evidence by the board of review describe the subject and similar comparables as "bi-level".

<sup>2</sup> Per the Property Record Card.

described as bi-level<sup>3</sup> frame dwellings built between 1963 and 1980. The comparables contain either 768 or 850 square feet of above ground living area and 768 or 850 square feet of lower level finished area. Two feature central air conditioning. The comparables have site sizes that range in size from 5,800 to 7,200 square feet of land area and are located a distance of .95 to 3.21 miles from the subject. They have improvement assessments ranging from \$16,595 to \$18,616 or from \$20.61 to \$24.24 per square foot of living area. The comparables also sold between May 2012 and July 2015 for prices ranging from \$40,600 to \$52,000 or from \$52.86 to \$67.71 per square foot of living area land included.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$10,148 or \$13.21 per square foot of living area. The requested reduction in the improvement assessment would result in the total assessment being reduced to \$16,665 or a market value of approximately \$50,000 or \$65.10 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,108. The subject's assessment reflects a market value of \$78,686 or \$102.46 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 \$19,591 or \$25.51 per square foot of living area.

In support of the subject's assessment the board of review submitted information on four comparables. The comparables are described as tri-level or bi-level dwellings of brick or frame construction built between 1961 and 1972. They contain 768 or 871 square feet of above ground living area and 572 or 768 square feet of lower level finished area<sup>4</sup>. All four comparables feature garages and one has a fireplace. They sold from October 2014 through January 2016 for prices ranging from \$68,000 to \$88,000 or from \$88.54 to \$111.98 per square foot of living area land included. The four comparables have improvement assessments ranging from \$16,067 to \$19,225 or from \$20.92 to \$25.03 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part unequal treatment as a basis for the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 based on distance from the subject. The

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<sup>3</sup> Based on the photographic evidence and the structure type of "split" in the grid analysis.

<sup>4</sup> Based on information from the Property Record Cards the board of review submitted in evidence.

Board finds the best evidence of assessment equity in the record to be the appellant's comparable #3 and the four board of review comparables. The five comparables are most similar to the subject in location, age, dwelling size and style. The comparables had improvement assessments ranging from \$20.92 to \$25.03 per square foot of living area. The subject's improvement assessment of \$25.51 per square foot of living area falls slightly above the range established by the most similar comparables in the record but is justified given the superior features of the subject as compared to both parties comparables. Therefore, the Board finds no reduction based on equity is warranted.

The taxpayer also argued overvaluation as an alternative basis of the appeal. 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 based on overvaluation is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 based on their distance from the subject. The Board also gave less weight to board of review comparable #3 and to appellant's comparable #3 based on their sale dates of January 2016 and May 2012 which are not proximate in time to the subject's assessment date of January 1, 2015. The Board finds board of review comparables #1, #2 and #4 are most similar to the subject in location, site size, age, dwelling size and style. They sold from October 2014 through January 2015 for prices ranging from \$68,000 and \$88,000 or from \$88.54 to \$106.77 per square foot of living area including land. The subject's assessment reflects a value of \$78,686 or \$102.46 per square foot of living area, land included, which is within the range established by the most similar comparables on both a total market value basis as well as a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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