



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

APPELLANT: Paula Mendez
DOCKET NO.: 15-04002.001-R-1
PARCEL NO.: 08-16-314-001

The parties of record before the Property Tax Appeal Board are Paula Mendez, 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: \$4,164
IMPR.: \$28,567
TOTAL: \$32,731

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 wood siding exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning and a detached garage with 400 square feet of building area. The property has a 5,623 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with two-story style dwellings that ranged in size from 1,200 to 1,728 square feet of living area. The dwellings were constructed from 1996 to 2003. Four comparables have basements, four comparables have central air conditioning and four comparables have garages ranging in size from 280 to 513 square feet of building area. These properties have sites ranging in size from 5,034 to 15,648 square feet of land area and were located from 1.61 to 6.66 miles from the subject property. The

sales occurred from April 2013 to November 2015 for prices ranging from \$36,000 to \$65,000 or from \$24.79 to \$42.18 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$13,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,731. The subject's assessment reflects a market value of \$98,647 or \$79.04 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two, two-story dwellings and two part two-story and part one-story dwellings that ranged in size from 1,210 to 1,426 square feet of living area. The dwellings were built from 1994 to 1998. Two comparables have basements, two comparables have central air conditioning and each comparable has a garage ranging in size from 220 to 440 square feet of building area. These properties have sites ranging in size from 5,961 to 7,605 square feet of land area and were located from 1.402 to 1.814 miles from the subject property. The sales occurred from February 2014 to May 2015 for prices ranging from \$78,900 to \$144,000 or from \$58.36 to \$105.26 per square foot of living area, including land. The board of review requested the assessment be sustained.

In rebuttal the appellant submitted three additional comparable sales. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Pursuant to section 1910.66(c), the Board finds the appellant's submission of new comparable sales is improper rebuttal evidence and these sales will not be considering by the Board in the determination of the correct assessment of the subject property.

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.

The record contains ten comparable sales submitted by the parties to support their respective positions. The Board finds the best comparable sales to be appellant's comparable sale #3 and the comparable sales provided by the board of review. These comparables were most similar to the subject in location and sold proximate in time to the assessment date. These comparables sold from February 2014 to May 2015 for prices ranging from \$37,500 to \$144,000 or from \$30.00 to \$105.26 per square foot of living area, including land. Of these five sales, appellant's

sale #3 and board of review sale #1 appear to be outliers based on their low and high sale prices, respectively. The three remaining comparables have a tighter range from \$78,900 to \$99,000 or from \$58.36 to \$76.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$98,647 or \$79.04 per square foot of living area, including land, which is within the overall price range but above the range established by the best comparable sales in this record on a square foot basis, which appears justified considering one of these comparables has no basement and two comparables have no central air conditioning, features enjoyed by the subject property. Less weight was given the remaining sales submitted by the appellant due to their distant location from the subject property, dates of sale not being proximate in time to the assessment date and/or lack of features as compared to the subject dwelling. Based on this evidence the Board finds 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



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:

August 18, 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.