



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

APPELLANT: Jose Cabrera
DOCKET NO.: 15-04003.001-R-1
PARCEL NO.: 08-20-421-011

The parties of record before the Property Tax Appeal Board are Jose Cabrera, 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: \$3,712
IMPR.: \$13,391
TOTAL: \$17,103

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property consists of a 1-story frame dwelling containing 1,360 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full, unfinished basement and a detached 374 square foot garage. The site contains 5,012 square feet of land area 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 twelve comparable properties. They are described as 1, 1.25 or 2-story frame or brick dwellings ranging in size from 1,173 to 1,392 square feet of living area. They were built between 1900 and 1945 and feature full or partial unfinished basements. Nine comparables feature garages and one has central air conditioning. The sites range in size from 3,107 to 15,110 square feet of land area and are located between .20 of a mile to 2.79 miles from the subject. The comparables sold between March 2012 and September 2015 for prices ranging from \$7,500 to \$38,500 or from \$6.33 to \$32.08 per square foot of living area including land. The appellant also reported in Section III of the Appeal Form that the subject sold on March 26, 2013 for \$58,850.

Based on this evidence, the appellant requested the total assessment be reduced to \$8,998 or a market value of approximately \$27,000 or \$19.85 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 \$17,103. The subject's assessment reflects a market value of \$51,546 or \$37.90 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. They are described as 1-story brick, frame or stucco dwellings ranging in size from 1,208 to 1,548 square feet of living area. They were built between 1925 and 1950 and feature full or partial unfinished basements and garages. One comparable features a fireplace. The sites range in size from 5,899 to 7,986 square feet of land area and are located .25 to .29 of a mile from the subject. The comparables sold between October 2013 and October 2015 for prices ranging from \$42,000 to \$65,599 or from \$27.13 to \$51.09 per square foot of living area including land. The board of review also submitted a Real Estate Transfer Declaration indicating the subject sold in March 2013 in an arm's length transaction for \$58,850.

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

In rebuttal, the appellant submitted sales information on three additional comparables.

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 appellant submitted sales information on three additional comparables in rebuttal. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

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 guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

The Board gave less weight was given to the appellant's comparables #1 and #3 through #12 and to board of review comparable #2. These comparables were not proximate in location to the subject, the sales were somewhat dated having occurred in 2012 and 2013, and/or the dwellings were dissimilar in style to the subject's one-story design. The Board finds the best evidence of market value in the record to be appellant's comparable #2 and the board of review comparables #1, #3 and #4. These four comparables were very similar to the subject in location, site size, dwelling size, style and features. They sold proximate in time to the subject's assessment date of January 1, 2015 for prices ranging from \$38,000 to \$65,599 or from \$28.79 to \$51.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$51,546

or \$37.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on both a total market value basis as well as a per square foot basis. The assessment is also supported by the 2013 sale of the subject for \$58,850 or \$43.27 per square foot of living area. Although the sale of the subject is somewhat dated, the sale price in 2013 was higher than the subject's assessed market value 21 months later. 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. 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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