



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

APPELLANT: A. Montano Castro-Bueno  
DOCKET NO.: 15-04095.001-R-1  
PARCEL NO.: 08-21-206-036

The parties of record before the Property Tax Appeal Board are A. Montano Castro-Bueno, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$3,990  
**IMPR.:** \$22,896  
**TOTAL:** \$26,886

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 2-story frame dwelling constructed in 1915 containing 2,172 square feet of living area. Features of the home include an unfinished basement, a fireplace and a 400 square foot garage. The site contains 5,387 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 five comparable properties. They are described as 2-story brick or frame dwellings ranging in size from 1,961 to 2,432 square feet of living area. They were built between 1910 and 1925 and feature unfinished basements. Three of the comparables also feature garages and one has a fireplace. No information was provided regarding central air conditioning. The sites range in size from 3,984 to 6,248 square feet of land area and are located from .13 to .55 of a mile from the subject. The comparables sold between August 2013 and

April 2015 for prices ranging from \$31,001 to \$61,500 or from \$14.46 to \$25.29 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$13,270 or a market value of approximately \$39,814 or \$18.33 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 \$26,886. The subject's assessment reflects a market value of \$81,031 or \$37.31 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.

With regard to the appellant's evidence, the board of review compared and contrasted the differences between the subject and both parties comparables with regard to condition and arm's-length sales. The board of review also stated appellant's comparables #1 and #2 had been rehabbed after the sale.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales. They are described as 2-story brick or frame dwellings built between 1901 and 1935. They range in size from 1,840 to 2,328 square feet of living area. The comparables feature unfinished basements. Seven comparables feature garages and one has a fireplace. The sites range in size from 4,356 to 12,724 square feet of land area and are located from .09 to .94 of a mile of the subject. The comparables sold between March 2013 and September 2015 for prices ranging from \$59,000 to \$180,000 or from \$29.41 to \$77.32 per square foot of living area including land.

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

In written rebuttal, counsel for the appellant cited differences between the board of review comparables and the subject regarding garages and argued the sales that occurred in 2013 were too remote in time to establish market value. Counsel also argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant's counsel further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

### **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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument that the Board should adopt a standard practice of using the median sale price per square foot of

living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellant's counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The Board gave less weight to appellant's comparable #4 and to board of review comparables #1, #2, #3 and #7 which sold in 2013, not proximate in time to the subject's assessment date of January 1, 2015. The Board also gave less weight to appellant's comparables #2, #3 and #5 and board of review comparables #5 and #8 for their dissimilar dwelling sizes and/or their lack of garages as compared to the subject. The Board finds the best evidence of market value in the record to be appellant's comparable #1 and board of review comparables #4 and #6. These comparables are most similar to the subject in location, site size, dwelling size, age and features. The comparables sold from February through December 2014 for prices ranging from \$40,125 to \$95,000 or from \$18.12 to \$48.87 per square foot of living area including land. The subject's assessment reflects a market value of \$81,031 or \$37.31 per square foot of living area, including land, which is within the range established by the best comparable sales on both a total market value basis as well as a per square foot basis. Based on this evidence the Board finds no reduction in the subject's assessment based on overvaluation 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. 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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