



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

APPELLANT: Esteban Morales
DOCKET NO.: 15-04126.001-R-1
PARCEL NO.: 08-29-316-005

The parties of record before the Property Tax Appeal Board are Esteban Morales, 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: \$6,606
IMPR.: \$15,751
TOTAL: \$22,357

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 1,072 square feet of living area. The dwelling was constructed in 1953. Features of the property include a full unfinished basement, central air conditioning, one fireplace and a detached garage with 264 square feet of building area. The property has an 8,029 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 twelve comparable sales improved with one-story dwellings that ranged in size from 1,008 to 1,216 square feet of living area. (Comparable #12 was a duplicate of appellant's comparable #2.) The dwellings were constructed from 1950 to 1962. The dwellings had varying degrees of similarity to the subject property. Each comparable had a different neighborhood code than the subject property and were located from .46 of a mile to 3.51 miles from the subject property. These properties sold from March 2012 to November 2015

for prices ranging from \$10,000 to \$42,000 or from \$8.49 to \$38.31 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$9,333 to reflect a market value of approximately \$28,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,357. The subject's assessment reflects a market value of \$67,381 or \$62.86 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 one-story dwellings of brick, stucco or wood siding exterior construction that ranged in size from 1,012 to 1,136 square feet of living area. The dwellings were constructed from 1950 to 1954. Each comparable has an unfinished basement, three comparables have central air conditioning, three comparables have one or three fireplaces and each comparable has a garage ranging in size from 322 to 484 square feet of building area. The comparables are located from .064 of a mile to .166 of a mile from the subject property and each has the same neighborhood code as the subject property. The sales occurred from July 2014 to July 2015 for prices ranging from \$65,000 to \$107,000 or from \$57.22 to \$99.63 per square foot of living area, including land. The board of review requested the assessment be sustained.

In rebuttal the appellant provided a grid analysis containing six comparable sales with comparables #1 and #4 being duplicates sales previously submitted by the appellant identified as comparable sales #5 and #4, respectively. Section 1910.66(c) of the rules of the Property Tax Appeal Board 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. (86 Ill.Admin.Code §1910.66(c)).

Pursuant to this rule, the Property Tax Appeal Board will give no consideration to the new comparable sales submitted as rebuttal evidence in determining 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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. The board of review comparables were similar to the subject in location, size,

age and features. These comparables also sold proximate in time to the assessment date at issue for prices ranging from \$65,000 to \$107,000 or from \$57.22 to \$99.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,381 or \$62.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the appellant's comparables due to differences from the subject in location and the fact comparable sales #1, #3, #6, #7, #8, #9 and #11 did not sell proximate in time to the assessment date at issue. The Board further finds appellant's comparable sale #10, which is located .55 of a mile from the subject property, was identified as a foreclosure calling into question the arm's length nature of the transaction. The Board also finds appellant's sale #2, which sold for a low price of \$10,000 or \$8.49 per square foot of living area, appears to be an outlier with reference to the remaining sales in the record. 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: September 22, 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Esteban Morales
2201 Persall Parkway
Waukegan, IL 60085

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085