



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

APPELLANT: Jesus Zaragoza
DOCKET NO.: 15-04151.001-R-1
PARCEL NO.: 08-08-303-008

The parties of record before the Property Tax Appeal Board are Jesus Zaragoza, 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: \$4,339
IMPR.: \$14,257
TOTAL: \$18,596

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 one-story frame dwelling constructed in 1955 containing 864 square feet of living area. Features of the home include an unfinished basement and a 484 square foot garage. The subject is situated on a 5,859 square foot site 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 properties. They are described as one-story brick or frame dwellings ranging in size from 900 to 977 square feet of living area. They were built between 1950 and 1963. Five feature unfinished basements and two have central air conditioning and 480 square foot garages. The sites range in size from 5,450 to 8,792 square feet of land area and are located from 2.52 to 4.87 miles from the subject. The comparables sold between July 2012 and April 2015 for prices ranging from \$24,000 to \$35,000 or from \$26.32 to \$38.89 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$8,333 or a market value of approximately \$25,000 or \$28.94 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 \$18,596. The subject's assessment reflects a market value of \$56,046 or \$64.87 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 one-story frame dwellings containing either 768 or 864 square feet of living area built in 1954 or 1955. They feature unfinished basements and garages that range in size from 440 to 576 square feet of building area. Two comparables feature central air conditioning. The sites range in size from 5,945 to 6,251 square feet of land area and are located from .04 to .11 of a mile of the subject. These comparables sold between August 2014 and September 2015 for prices ranging from \$50,000 to \$89,000 or from \$57.87 to \$103.01 per square foot of living area including land.

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

In rebuttal, the appellant submitted information on eight additional comparable sales plus original comparable sale #1.

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.

In rebuttal the appellant submitted sales information on eight additional comparables. 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 to the appellant's comparables based on their distance from the subject of two to four miles, sales that occurred in 2012 and 2013 that were somewhat dated and not proximate in time to the subject's assessment date of January 1, 2015, and/or lack of a basement as compared to the subject. The Board also gave less weight to board of review

comparables #1 and #3 based on their central air conditioning. The Board finds the best evidence of market value to be board of review comparables #2 and #4. These comparables were similar to the subject in location, site size, exterior construction, style, dwelling size, age and features. They sold for \$86,200 and \$55,000 or for \$99.77 and \$71.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$56,046 or \$64.87 per square foot of living area, including land, which is supported by the two best comparable sales in this record 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



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: March 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

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

APPELLANT

Jesus Zaragoza
2107 Delaware Rd
Waukegan, IL 60087

COUNTY

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