



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

APPELLANT: Jorge A. Lopez  
DOCKET NO.: 15-04277.001-R-1  
PARCEL NO.: 08-20-115-008

The parties of record before the Property Tax Appeal Board are Jorge A. Lopez, 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:** \$8,461  
**IMPR.:** \$25,415  
**TOTAL:** \$33,876

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 1,488 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 660 square feet of building area. The property has a 10,283 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 one-story dwellings of brick or wood siding exterior construction that range in size from 1,314 to 1,674 square feet of living area. The dwellings were constructed from 1950 to 1967. Each comparable has an unfinished basement, two comparables have central air conditioning, four comparables each have one fireplace and each comparable has an attached or detached garage ranging in size from 300 to 576 square feet of building area. These properties have sites ranging in size from 5,547 to

15,347 square feet of land area and are located from .53 of a mile to 2.87 miles from the subject property. The sales occurred from March 2012 to January 2015 for prices ranging from \$33,151 to \$55,000 or from \$19.80 to \$41.86 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$14,999 to reflect a market value of approximately \$45,001 using the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,876. The subject's assessment reflects a market value of \$102,098 or \$68.61 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 or wood siding exterior construction that range in size from 1,320 to 1,568 square feet of living area. The dwellings were constructed from 1955 to 1961. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 300 to 576 square feet of building area. Three comparables each have one fireplace. The comparables have sites ranging in size from 8,414 to 10,555 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property and is located from .013 of a mile to .079 of a mile from the subject property. The sales occurred from January 2014 to December 2015 for prices ranging from \$90,000 to \$128,900 or from \$57.40 to \$94.70 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

In rebuttal the appellant submitted a grid analysis of six sales. Rebuttal comparable sale #3 was a duplicate appellant's comparable sale #4 submitted with the appeal; the remaining five rebuttal comparables were new sales. 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 §1910.669(c)).

Pursuant to section 1910.66(c) of the rules, the Property Tax Appeal Board finds the new comparable sales submitted by the appellant are improper rebuttal evidence and will give no consideration to these sales in its 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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were most similar to the subject property in location and were also similar to the subject property in age and physical characteristics. The board of review comparables also sold proximate in time to the assessment date. The board of review comparables sold for prices ranging from \$90,000 to \$128,900 or from \$57.40 to \$94.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$102,098 or \$68.61 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 sales provided by the appellant due to differences from the subject in location and/or the fact that comparable sales #1, #2, #3 and #4 did not sell proximate in time to the assessment date at issue. 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

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