



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

APPELLANT: Maria Fuentes  
DOCKET NO.: 15-04356.001-R-1  
PARCEL NO.: 08-17-303-013

The parties of record before the Property Tax Appeal Board are Maria Fuentes, 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:** \$5,605  
**IMPR.:** \$24,803  
**TOTAL:** \$30,408

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 dwelling of frame construction with 1,612 square feet of living area. The dwelling was constructed in 1952. Features of the home include a full unfinished basement, central air conditioning and a detached 400 square foot garage. The property has a 7,569-square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of these arguments the appellant submitted information on 12 comparable properties that were located from .21 of a mile to 5.15 miles from the subject property. The comparables were one-story, one and one-half story or two-story dwellings with varying degrees of similarity to the subject. Six of the dwellings did not have a basement foundation and one had finished basement area, unlike the subject. The comparables had sale dates occurring from January 2012 to November 2015 for

prices ranging from \$38,000 to \$89,500 or from \$24.20 to \$59.00 per square foot of living area, including land. The comparables had improvement assessments ranging from \$14,743 to \$28,896 or from \$9.39 to \$19.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,408. The subject's assessment reflects a market value of \$91,646 or \$56.85 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. The subject has an improvement assessment of \$24,803 or \$15.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on one comparable property that was located .4 of a mile from the subject property.<sup>1</sup> The comparable was a one-story dwelling that was similar to the subject, however, it had 2,216 square feet of living area. The comparable sold in December 2014 for a price of \$145,000 or \$65.43 per square foot of living area, including land. The comparable had improvement assessment of \$33,667 or \$15.19 per square foot of living area.

The board of review also disclosed that the subject was purchased in November 2014 for a price of \$135,000 and submitted the PTAX-203 Illinois Real Estate Transfer Declaration in support.

### **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 purchase of the subject property in November 2014 for a price of \$135,000, which occurred one month prior to the January 1, 2015 assessment date at issue. The board of review provided evidence demonstrating the sale was an arm's length transaction. The board of review submitted a copy of the subject's PTAX-203 Illinois Real Estate Transfer Declaration disclosing the sellers were Donald and Carol Bickham and the buyers were Maria and Magdalena Fuentes Pedroza; and the property had been advertised on the open market. The Board finds the purchase price is above the market value reflected by the assessment and appears to be underassessed. The Board finds the appellant did not present any evidence to challenge the arm's length nature of the transaction or to refute the evidence that the purchase price was reflective of market value. The Board gave less weight to the parties' remaining comparable sales evidence. The board finds the appellant's comparable #3 was the only timely comparable sale submitted by the parties that was truly comparable to the subject in location, style, foundation type, age, size and features. However, a comparable sale does not overcome the weight of the subject's arm's length sale transaction. The appellant's remaining sales were given less weight due to their more distant locations from the subject

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<sup>1</sup> The board of review erroneously included the subject property as a second comparable property in its grid.

and/or their sale dates occurring less proximate in time to the January 1, 2015 assessment date. Furthermore, six of the dwellings did not have a basement foundation and one had finished basement area, unlike the subject. Finally, the Board gave less weight to the board of review's comparable sale due to its significantly larger size when compared to the subject. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be appellant's comparable #3. This most similar comparable had an improvement assessment of \$16.78 per square foot of living area. The subject's improvement assessment of \$15.39 per square foot of living area falls below the assessed value of the best equity comparable in this record. As documented previously, the Board gave less weight to the parties' remaining comparables due to their more distant locations from the subject and/or their differences in features when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on the grounds of uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

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