



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

APPELLANT: Ruben Marin  
DOCKET NO.: 15-04360.001-R-1  
PARCEL NO.: 08-17-314-026

The parties of record before the Property Tax Appeal Board are Ruben Marin, 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:** \$4,571  
**IMPR.:** \$13,114  
**TOTAL:** \$17,685

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 1.5-story dwelling of wood siding exterior construction containing 1,320 square feet of living area. The dwelling was constructed in 1932. Features of the property include an unfinished basement and a detached garage with 352 square feet of building area. The property has a 7,309 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on six comparables improved with 1.5-story dwellings of brick, aluminum siding or asbestos siding exterior construction that range in size from 1,331 to 1,400 square feet of living area. The dwellings were built from 1927 to 1944. Each comparable has an unfinished basement, two comparables have central air conditioning and three comparables have detached garages ranging in size from 280 to 572 square feet of building area. These properties have sites ranging in size

from 4,545 to 8,373 square feet of land area and are located from 1.27 to 2.64 miles from the subject property. The comparables sold from April 2013 to February 2015 for prices ranging from \$13,000 to \$37,000 or from \$9.76 to \$27.21 per square foot of living area, including land. The comparables have improvement assessments ranging from \$9,285 to \$18,123 or from \$6.97 to \$13.09 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$4,761 and the total assessment be reduced to \$9,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,685. The subject's assessment reflects a market value of \$53,300 or \$40.38 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 property has an improvement assessment of \$13,114 or \$9.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with 1.5-story dwellings of brick or wood siding exterior construction that range in size from 1,136 to 1,337 square feet of living area. The dwellings were constructed from 1926 to 1956. Each comparable has an unfinished basement, one comparable has central air conditioning and three comparables have garages ranging in size from 264 to 400 square feet of building area. The comparables have sites ranging in size from 3,302 to 6,848 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property and are located from .144 of a mile to .435 of a mile from the subject property. The comparables sold from October 2014 to December 2015 for prices ranging from \$46,000 to \$72,000 or from \$34.41 to \$63.38 per square foot of living area, including land. These properties have improvement assessments ranging from \$11,693 to \$16,266 or from \$8.75 to \$13.25 per square foot of living area. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant contends in part 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 comparable sales submitted by the board of review. The Board finds the comparables provided by the board of review were more similar to the subject property in location than were the comparable sales provided by the appellant. Additionally, the board of review comparables were similar to the subject in style, size, age and features. The comparables provided by the board of review sold for prices ranging from \$46,000 to \$72,000 or from \$34.41 to \$63.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$53,300 or \$40.38 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 sales due to differences from the subject in location. Furthermore, appellant's comparables #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 based on overvaluation.

Alternatively, the appellant contends assessment inequity with respect to the improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

The Board finds the best comparables in the record are the board of review comparables. These comparables are most similar to the subject property in location as well as being similar to the subject property in characteristics. The board of review comparables have improvement assessments that range from \$11,693 to \$16,266 or from \$8.75 to \$13.25 per square foot of living area. The subject's improvement assessment of \$13,114 or \$9.93 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given to the appellant's comparables due to differences from the subject property in location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified based on assessment inequity.

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:

October 20, 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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