



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

APPELLANT: Jose & Ana Giles
DOCKET NO.: 15-04494.001-R-1
PARCEL NO.: 08-17-111-008

The parties of record before the Property Tax Appeal Board are Jose and Ana Giles, the appellants; 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: \$7,124
IMPR.: \$13,876
TOTAL: \$21,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood siding exterior construction with 1,094 square feet of living area. The dwelling was constructed in 1962. Features of the home include a full unfinished basement and an attached garage with 286 square feet of building area. The property has a 7,215 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with one-story dwellings that range in size from 936 to 1,178 square feet of living area. The homes were constructed from 1953 to 1964. Each comparable has an unfinished basement, one comparable has central air conditioning, one comparable has a fireplace and four comparables have detached garages ranging in size from 360 to 483 square feet of building area. The comparables have sites ranging in size from 4,504 to 7,575 square feet of land area and are located from .63 of a mile to 4.11

miles from the subject property. The sales occurred from January 2014 to November 2015 for prices ranging from \$10,000 to \$48,000 or from \$8.49 to \$41.67 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$13,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$21,000. The subject's assessment reflects a market value of \$63,291 or \$57.85 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.

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 wood siding, asbestos siding or brick exterior construction that range in size from 934 to 1,160 square feet of living area. The dwellings were constructed from 1952 to 1960. Three comparables have unfinished basements, one comparable has central air conditioning and each comparable has a detached garage ranging in size from 308 to 528 square feet of building area. These properties have sites ranging in size from 6,996 to 8,174 square feet of land area. The comparables are located from .051 to .23 of a mile from the subject property. The sales occurred from August 2013 to July 2015 for prices ranging from \$60,000 to 85,000 or from \$62.50 to \$74.42 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine sales submitted by the parties to support their respective positions. The Board gave reduced weight to appellants' comparables #1, #2, #3, #5 and #6 due to their distance location from the subject property. The Board gave reduced weight board of review sale #4 due the transaction occurring in August 2013, which is not as proximate in time to the assessment date as the remaining comparables. The Board finds the best evidence of market value to be appellants' comparable sale #4 and board of review comparable sales #1 through #3. These properties were similar to the subject in location, age and style. The comparables were similar to the subject in features with the exception that appellant's comparable #4 has a fireplace, which would require a downward adjustment; board of review sale #1 has no basement, which would require and upward adjustment; and board of review comparable #3 has central air conditioning, which would require a downward adjustment. The best comparables sold for prices ranging from \$41,000 to \$83,500 or from \$39.77 to \$74.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,291 or \$57.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Only one comparable had a price per square foot below the market value reflected by the subject's assessment on a square foot basis. Two comparables had total prices below that

reflected by the subject's assessment and one of those had no basement, which would require an upward adjustment. 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:

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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