



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

APPELLANT: Armando Nunez  
DOCKET NO.: 15-04877.001-R-1  
PARCEL NO.: 08-18-218-022

The parties of record before the Property Tax Appeal Board are Armando Nunez, 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 **A Reduction** 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:** \$8,742  
**IMPR.:** \$26,258  
**TOTAL:** \$35,000

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 2.1-story dwelling of frame construction built in 1996 containing 1,860 square feet of living area. The dwelling features an unfinished basement, central air conditioning, a fireplace and a garage containing 560 square feet of building area. The subject is situated on an 8,173 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. In support of these arguments the appellant submitted information on six comparables described as 2.1-story frame dwellings built between 1992 and 2000. They range in size from 1,753 to 2,016 square feet of living area. The comparables feature basements, one with finished area, central air conditioning and garages that range in size from 380 to 576 square feet of building area. Three comparables have fireplaces. They have sites than range in size from 7,087 to 10,834 square feet of land area and are located from .27 of a mile to 3.98 miles from the subject. The comparables

sold between January 2013 and February 2015 for prices ranging from \$60,000 to \$105,000 or from \$32.82 to \$57.69 per square foot of living area land included. The comparables have improvement assessments ranging from \$19,765 to \$43,608 or from \$10.70 to \$21.63 per square foot of living area.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$22,921 or \$12.32 per square foot of living area. The requested reduction in the improvement assessment results in a requested total assessment of \$31,663 or a market value of approximately \$95,000 or \$51.08 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 \$41,202. The subject's assessment reflects a market value of \$124,177 or \$66.76 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 \$32,460 or \$17.45 per square foot of living area.

In support of the subject's assessment the board of review submitted information on four comparables. The comparables are described as 2.0 or 2.1-story frame dwellings that were built in 1993 or 1996. They range in size from 1,680 to 1,860 square feet of living area. They feature unfinished basements, central air conditioning and garages that contain either 400 or 520 square feet of building area. Three comparables have fireplaces. The comparables have sites that range in size from 7,069 to 7,629 square feet of land area and are located from .10 to .26 of a mile from the subject. They sold between June 2013 and August 2015 for prices ranging from \$112,350 to \$137,900 or from \$62.42 to \$80.89 per square foot of living area land included. The comparables have improvement assessments ranging from \$29,273 to \$31,800 or from \$16.53 to \$17.42 per square foot of living area.

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

### **Conclusion of Law**

The taxpayer contends in part overvaluation as the basis of the appeal. 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 met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 through #6 and board of review comparables #1, #2 and #3 based on sale dates in 2013, not proximate in time to the subject's assessment date of January 1, 2015, and/or distance from the subject. The Board finds the best evidence of market value in the record to be the appellant's comparable #1 and board of review comparable #4. These comparables are most similar to the subject in location, age, site size, dwelling size, style and features and sold proximate in time to the subject's assessment date for \$91,875 and \$112,350 or

for \$49.72 and \$62.42 per square foot of living area including land. The subject's assessment reflects a value of \$124,177 or \$66.76 per square foot of living area, land included, which is above the two most similar comparables 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 justified.

The appellant also argued unequal treatment as an alternative basis for the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #4, #5 and #6 based on their distance from the subject. The Board finds appellant's comparables #1, #2 and #3 and all of the board of review comparables very similar to the subject. The comparables had improvement assessments ranging from \$16.53 to \$20.92 per square foot of living area. The subject's revised improvement assessment of \$14.12 per square foot of living area falls below the range established by the most similar comparables in the record. Therefore, no further reduction based on equity is warranted.

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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