



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

APPELLANT: Angelique Puchacaz
DOCKET NO.: 16-02282.001-R-1
PARCEL NO.: 08-16-405-013

The parties of record before the Property Tax Appeal Board are Angelique Puchacaz, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$5,512
IMPR.: \$52,843
TOTAL: \$58,355

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 2016 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 two-story multi-family dwelling of brick exterior construction containing 3,994 square feet of living area. The dwelling was constructed in 1930. Features of the home include an unfinished basement, a fireplace and a 440-square foot garage. The property has a 6,661-square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales, only one of which has the same neighborhood code as the subject. The dwellings are located from 0.29 to 0.67 of a mile from the subject. The comparables are two-story multi-family dwellings of brick exterior construction built from 1925 to 1960. The homes range in size from 2,726 to 4,688 square feet of living area. Each comparable has an unfinished basement and two of the comparables each have a garage of 400 or

840-square feet of building area. The comparables sold from January 2015 to April 2016 for prices ranging from \$91,875 to \$160,000 or from \$33.14 to \$34.13 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$127,986 or \$32.04 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,355. The subject's assessment reflects a market value of \$175,980 or \$44.06 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% 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, one of which was also submitted by the appellant. The dwellings are located from 0.486 of a mile to 2.831 miles from the subject and none of the properties has the same neighborhood code as the subject. The comparables are two-story multi-family dwellings of brick or wood-siding exterior construction built from 1920 to 1939. The dwellings range in size from 3,128 to 3,894 square feet of living area. Each comparable has an unfinished basement, one comparable has a fireplace, and three comparables each have a garage of 400 or 484-square feet of building area. The comparables sold from January 2015 to April 2017 for prices ranging from \$122,500 to \$196,000 or from \$33.14 to \$50.33 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 proven 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 parties presented sales data for six suggested properties for the Board's review, as one comparable was submitted by both parties. The Board gave less weight to appellant's comparables #2 and #3. Comparable #2 has a larger living area and is of more recent construction when compared to the subject. Comparable #3 has a smaller dwelling area when compared to the subject and does not have a garage, dissimilar to the subject. The Board gave less weight to the board of review's comparables #2 and #4 as both have smaller dwelling areas compared to the subject. Further, comparable #4 does not have a garage, dissimilar to the subject, and its 2017 sale occurred over a year subsequent to the subject's January 2016 assessment date making it less indicative of fair market value. The Board finds appellant's comparable #1/board of review comparable #1 and the board of review's comparable #3 to be the best evidence of market value as they are most similar to the subject in location, design, age, exterior construction, size and features. These comparables sold in February and August 2016 for prices of \$122,500 and \$196,000 or \$33.14 and \$50.33 per square foot of living area, including

land. The subject's assessment reflects a market value of \$175,980 or \$44.06 per square foot of living area, including land, which is supported by the most similar sales comparables in this record. 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: August 21, 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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