



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

APPELLANT: Charlene Medina  
DOCKET NO.: 16-02827.001-R-1  
PARCEL NO.: 08-09-324-005

The parties of record before the Property Tax Appeal Board are Charlene Medina, 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:** \$7,909  
**IMPR.:** \$18,567  
**TOTAL:** \$26,476

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 one-story dwelling of brick exterior construction with 1,101 square feet of living area. The dwelling was built in 1953. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a one-car detached garage with 294 square feet of building area. The property has an 8,604 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings with brick exterior construction that range in size from 983 to 1,184 square feet of living area. The homes were constructed from 1955 to 1961. Each property has a full basement and a one or two detached garages with 308 to 836 square feet of total building area. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$17,754 to \$18,763 or from \$14.99 to \$18.31 per square foot of living

area. The comparables have sites ranging in size from 5,501 to 7,109 square feet of land with land assessments ranging from \$5,380 to \$6,575 or \$.92 and \$1.20 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$5,141 and the improvement assessment be reduced to \$16,031 for a total revised assessment of \$21,172.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,476. The subject property has an improvement assessment of \$18,567 or \$16.86 per square foot of living area and a land assessment of \$7,909 or \$.92 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings with brick or wood siding exteriors that range in size from 1,022 to 1,228 square feet of living area. Each comparable has an unfinished basement, three have central air conditioning and each has a garage ranging in size from 240 to 572 square feet of land area. These properties have improvement assessments ranging from \$17,085 to \$18,668 or from \$13.91 to \$16.96 per square foot of living area. The comparables have sites ranging in size from 6,332 to 8,404 square feet of land area with land assessments ranging from \$5,821 to \$7,726 or \$.92 per square foot of land area. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant contends assessment inequity as the 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 record contains eight comparables submitted by the parties that were relatively similar to the subject dwelling in location, age, size and features. These comparables have improvement assessments that range from \$17,085 to \$18,763 or from \$13.91 to \$18.31 per square foot of living area. The subject's improvement assessment of \$18,567 or \$16.86 per square foot of living area falls within the range established by the comparables in this record. Additionally, the comparables have land assessments of \$.92 or \$1.20 per square foot of land area. The subject property has a land assessment of \$.92 per square foot of land area, equivalent to seven of the comparables on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's assessment is not justified.

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<sup>1</sup> The appellant submitted a copy of a decision issued by the Property Tax Appeal Board for the 2014 tax year under Docket No. 14-01554.001-R-1 in which the assessment of the subject property was reduced to \$16,882. The Board finds, however, that the decision issued for the 2014 tax year has no bearing on the 2016 assessment as the first year of the general assessment cycle for the subject property was 2015 as reported by the board of review on its "Board of Review Notes on Appeal."

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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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COUNTY

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