



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

APPELLANT: Oscar Gomez
DOCKET NO.: 16-02848.001-R-1
PARCEL NO.: 08-09-110-001

The parties of record before the Property Tax Appeal Board are Oscar Gomez, 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: \$11,335
IMPR.: \$28,562
TOTAL: \$39,897

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 consists of a one-story dwelling of brick exterior construction that has 1,510 square feet of living area. The dwelling was constructed in 1958. The home features an unfinished basement, a fireplace, a 484 square foot attached garage and a 416 square foot detached garage. The subject has a 9,484 square foot site. The subject property is located in Waukegan Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment was not challenged. In support of these claims, the appellant submitted a grid analysis of four comparables located within .16 of a mile from the subject. The comparables consist of one-story dwellings of brick exterior construction that were built in 1956 or 1958. The comparables have full unfinished basements and garages that contain from 440 to 528 square feet of building area. Three comparables were reported to have central air conditioning. The dwellings range in size

from 1,305 to 1,392 square feet of living area and are situated on sites that range in size from 5,338 to 6,883 square feet of land area. The comparables have improvement assessments ranging from \$22,599 to \$24,073 or \$17.29 or \$17.89 per square foot of living area. Comparable #3 sold in September 2015 for \$90,000 or \$64.66 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$39,897. The subject's assessment reflects an estimated market value of \$120,317 or \$79.68 per square foot of living area including land area when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The subject property has an improvement assessment of \$28,562 or \$18.92 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, four assessment comparables and four comparable sales.

The four assessment comparables are located within .248 of a mile and the same neighborhood as the subject. They consist of one-story dwellings of brick exterior construction that were built in 1960 or 1969. The comparables have unfinished basements and garages that range in size from 483 to 651 square feet of building area. Two comparables have a fireplace and two comparables have central air conditioning. The dwellings range in size from 1,460 to 1,616 square feet of living area. The comparables have improvement assessments ranging from \$26,190 to \$30,418 or from \$16.84 to \$18.83 per square foot of living area.

The four comparable sales are located within .265 of a mile and the same neighborhood as the subject. They consist of one-story dwellings of brick or wood siding exterior construction that were built from 1955 to 1963. The comparables have unfinished basements and garages that range in size from 280 to 480 square feet of building area. Two comparables have central air conditioning. The dwellings range in size from 1,296 to 1,459 square feet of living area and are situated on sites that range in size from 5,768 to 8,965 square feet of land area. They sold from June 2015 to March 2016 for prices ranging from \$108,000 to \$118,000 or from \$80.36 to \$87.11 per square foot of living area including land.

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

Conclusion of Law

The taxpayer argued assessment inequity as one of the basis to 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 failed to meet this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the board of review due to their newer age when compared to the subject. The Board finds the remaining four comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$22,599 to \$27,220 or from \$16.84 to \$17.94 per square foot of living area. The subject property has an improvement assessment of \$28,562 or \$18.92 per square foot of living area, which falls slightly above the range established by most similar assessment comparables contained in the record. However, the subject is superior in the number of bathrooms, has second garage and is larger in dwelling size than five of these comparables. After considering adjustments to these comparables for the aforementioned differences when compared to the subject, the Board finds the subject's slightly higher improvement assessment is justified. Therefore, no reduction in the subject's assessment is warranted on the basis of equity.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative 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 did not meet this burden of proof.

The record contains five comparable sales for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. These properties sold from June 2015 to March 2016 for prices ranging from \$90,000 to \$118,000 or from \$64.66 to \$87.11 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$120,317 or \$79.68 per square foot of living area including land, which falls above that range on an overall basis, but within the value range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as age, dwelling size and features, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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(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: October 15, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Oscar Gomez
2345 Walnut St
Waukegan, IL 60087

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085