



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

APPELLANT: Efrain & Juana Rodriguez
DOCKET NO.: 16-03742.001-R-1
PARCEL NO.: 08-32-109-006

The parties of record before the Property Tax Appeal Board are Efrain & Juana Rodriguez, the appellants, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$14,533
IMPR.: \$29,954
TOTAL: \$44,487

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 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 2.5-story dwelling of brick construction with 2,316 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl space foundation and a 792 square foot garage. The property has a 34,666 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 the overvaluation argument, the appellants submitted information on six comparable sales located between .66 of a mile and 1.34 miles from the subject. The comparables were described as two, 1.5-story dwellings and four, 2-story dwellings of brick, asbestos siding, aluminum siding or wood siding exterior construction that were built from 1900 to 1963. The dwellings range in size from 1,904 to 2,560 square feet of living area. The comparables each feature an unfinished basement and two comparables each have a detached garage with 440 square feet of building area. The

comparables have sites ranging in size from 3,096 to 7,552 square feet of land area. The comparables sold from February 2014 to December 2015 for prices ranging from \$32,000 to \$70,100 or from \$15.75 to \$29.59 per square foot of living area, including land. Based on this evidence, the appellants 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 of \$44,487. The subject's assessment reflects a market value of \$134,159 or \$57.93 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 located between 2.114 to 3.595 miles from the subject. The comparables were described as containing two-story dwellings of brick or wood siding exterior construction ranging in size from 2,184 to 2,562 square feet of living area. The dwellings were built from 1935 to 1964. The comparables each feature an unfinished basement, one comparable has a fireplace and three comparables each have a garage containing 360 or 460 square feet of building area. The comparables have sites ranging in size from 5,580 to 10,389 square feet of land area. The comparables sold from May 2015 to June 2017 for prices ranging from \$120,000 to \$160,000 or from \$52.54 to \$62.50 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 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 parties submitted ten suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject. The Board gave less weight to the appellants' comparables #2 through #6 that are significantly older in age and/or have a dissimilar 1.5-story design when compared to the subject's 2.5-story design. Furthermore, the appellants' comparables #2 and #3 sold in February and October 2014 which are dated and less reliable indicators of market value as of the subject's assessment date of January 1, 2016. The Board finds comparables #1 and #2 submitted by the board of review also have sale dates in May and June 2017 which are likewise less proximate in time to the lien date at issue and therefore less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellants' comparable sale #1, along with board of review comparable sales #3 and #4. These three comparables sold from May 2015 to January 2017 for prices ranging from \$70,100 to \$149,900 or from \$27.38 to \$58.51 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$134,159 or \$57.93 per square foot of living area, including land,

which is well supported by board of review comparable sales #3 and #4, given the subject's superior land area, design and age. After considering adjustments to the comparable sales for land area, age and other differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: December 23, 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

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