



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

APPELLANT: Savelia Bahena
DOCKET NO.: 16-03794.001-R-1
PARCEL NO.: 08-20-413-018

The parties of record before the Property Tax Appeal Board are Savelia Bahena, the appellant, 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: \$4,281
IMPR.: \$22,716
TOTAL: \$26,997

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 split-level single-family dwelling of frame exterior construction. The dwelling was built in 2007 and contains 924 square feet of above-grade living area. Features of the home include a finished lower level, central air-conditioning, and a 462-square foot attached garage. The dwelling is situated on a 5,175 square foot site and 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 four comparable sales located from .28 of a mile to 1.16 miles from the subject and all located within the same neighborhood code as the subject. The comparables consist of split-level single-family dwellings of frame construction that are situated on sites ranging from 5,507 to 7,690 square feet of land area. The dwellings were built between 2001 and 2007 and range in size from 884 to 1,156 square feet of above-grade living area. The

comparables each have a finished lower level and a garage ranging in size from 440 to 576 square feet of building area. One comparable has central air conditioning. The comparables sold from February 2015 to October 2015 for prices ranging from \$64,950 to \$91,500 or from \$72.49 to \$85.97 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$72,990 or \$79.00 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 \$26,997. The subject's assessment reflects a market value of approximately \$81,414 or \$88.11 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 seven comparable sales located from .623 of a mile to 1.481 miles from the subject. None of the comparables have the same neighborhood code as the subject. The comparables consist of split-level single-family dwellings of frame construction situated on sites ranging from 4,631 to 9,189 square feet of land area. The homes were built from 1957 to 2005 and range in size from 912 to 1,392 square feet of above-grade living area. Six of the comparables have central air-conditioning; one comparable features a fireplace; and six comparables have a garage ranging in size from 280 to 520 square feet of building area. The comparables sold from January 2013 to June 2016 for prices ranging from \$107,900 to \$150,000 or from \$96.34 to \$151.04 per square foot of living area, land included.

The board of review also submitted a cover letter stating that appellant's comparables #1 and #2 are located on less desirable streets than is the subject and that the subject is a newer home located in a neighborhood of much older homes.

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 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 and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 11 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight appellant's comparables #3 and #4 which were bank-owned properties and had sold through, foreclosure, calling into question the arm's length nature of those transactions. The Board also gave less weight to the board of review's comparables which vary from the subject in age, size, and location. Further, comparable #3's 2013 sale is dated and less indicative of the market value as of the subject's January 2016 assessment date.

The Board finds that appellant's comparables #1 and #2 were similar to the subject in age, size and most features. They are located in the same neighborhood as the subject but on less desirable streets than the subject. These comparables sold in August 2015 and October 2015 for \$76,000 and \$64,950 or \$85.97 and \$72.49, respectively, per square foot of living area, land included. Although the subject's assessment reflects an estimated market value of \$81,414 or \$88.11, land included, after making adjustments for differences in the comparables when compared to the subject such as their lack of central air conditioning and less desirable locations, 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: 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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