



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

APPELLANT: Francisco Bernal
DOCKET NO.: 16-04430.001-R-1
PARCEL NO.: 08-16-314-001

The parties of record before the Property Tax Appeal Board are Francisco Bernal, 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: \$4,652
IMPR.: \$31,918
TOTAL: \$36,570

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 two-story dwelling of wood siding construction with 1,248 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot garage. The property has a 5,623 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five¹ comparable sales located from 1.08 to 4.02 miles from the subject property. The comparables are described as two-story² dwellings of wood or aluminum siding exterior construction ranging in size from 1,188 to 1,606 square feet of living

¹ The appellant's counsel failed to submit sale price and sale date for comparable #5, thus, it will not be considered in the analysis.

² Appellant's comparable #4 appears to be a bi-level style dwelling based on the photographic evidence submitted by the appellant.

area and were constructed from 1994 to 2004. Four comparables have partial or full basements; one comparable has a concrete slab foundation; two comparables have central air conditioning; and three comparables each have a garage ranging in size from 260 to 598 square feet of building area. The comparables have sites ranging in size from 3,687 to 11,023 square feet of land area. The comparables sold from October 2015 to May 2016 for prices ranging from \$50,200 to \$79,900 or from \$41.83 to \$50.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,570. The subject's assessment reflects a market value of \$110,283 or \$88.37 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 response to the appellant's evidence, the board of review submitted a letter from the township assessor who argued that appellant's comparables are located over 1.6 miles from the subject and noted differences in features such as basements, garages and plumbing fixtures when compared to the subject.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from .252 to .432 of a mile of the subject and within the same neighborhood name as the subject. The comparables are improved with two-story dwellings of wood siding, aluminum siding or brick exterior construction ranging in size from 1,466 to 1,674 square feet of living area and were constructed from 1924 to 1941. The comparables have either partial or full unfinished basements; one comparable has central air conditioning; and each comparable has one fireplace and a garage ranging in size from 170 to 440 square feet of building area. The comparables have sites ranging in size from 8,152 to 11,009 square feet of land area. The comparables sold from July 2015 to February 2016 for prices ranging from \$114,000 to \$154,700 or from \$71.97 to \$92.41 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 record contains eight comparable sales for the Board's consideration, none of which are truly similar to the subject. Nevertheless, the Board gave less weight to the appellant's comparables which are located within different neighborhoods that are from 1.08 to 4.02 miles from the subject property. In addition, comparable #4 appears to be a dissimilar bi-level dwelling with a slab foundation unlike the subject's two-story design with a full unfinished basement foundation.

The Board finds most weight was given to the board of review comparables that are located within the same neighborhood as the subject. The Board recognizes that these comparables require upward adjustments for their significantly older ages and downward adjustments for their larger land sizes and dwellings sizes when compared to the subject. These comparables sold for prices ranging from \$114,000 to \$154,700 or from \$71.97 to \$92.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$110,283 or \$88.37 per square foot of living area, including land which is supported by the best comparable sales in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds 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



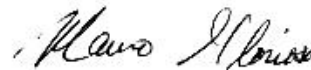
Member

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: January 21, 2020



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

Francisco Bernal
1035 Chestnut Street
Waukegan, IL 60085

COUNTY

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