



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

APPELLANT: Jorge Morgado  
DOCKET NO.: 16-04437.001-R-1  
PARCEL NO.: 04-21-418-014

The parties of record before the Property Tax Appeal Board are Jorge Morgado, 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:** \$3,939  
**IMPR.:** \$7,244  
**TOTAL:** \$11,183

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 1.5-story dwelling of aluminum siding exterior construction with 660 square feet of living area. The dwelling was constructed in 1908. Features of the home include a partial unfinished basement and central air conditioning. The property has an 8,250 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine<sup>1</sup> comparable sales located from .30 of a mile to 1.88 miles from the subject. The comparables are described as either 1-story or 1.5-story dwellings of wood siding, stucco or aluminum siding exterior construction ranging in size from 624 to 800 square feet of living area. The dwellings were constructed from 1906 to 1947. Five comparables have partial or full unfinished basements, three comparable have no basements, one comparable has central air conditioning and three comparables each have a garage ranging in size from 256

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<sup>1</sup> Appellant's comparable #9 was the sale of the subject property.

to 375 square feet of building area. The comparables are situated on sites ranging in size from 5,175 to 59,241 square feet of land area. The comparables sold from February 2013 to January 2017 for prices ranging from \$100 to \$26,000 or from \$.16 to \$33.33 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 \$11,183. The subject's assessment reflects a market value of \$33,724 or \$51.10 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 the subject's assessment, the board of review submitted information on four comparable sales located from .455 of a mile to 1.703 miles from the subject. The comparables are described as 1-story or 1.5-story dwellings of aluminum siding, wood siding or brick exterior construction ranging in size from 705 to 754 square feet of living area. The dwellings were constructed from 1905 to 1929. Three comparables have full unfinished basements; one comparable has a crawl space foundation; one comparable has a fireplace; and each comparable has a garage ranging in size from 240 to 576 square feet of building area. The comparables are situated on sites ranging in size from 5,640 to 8,800 square feet of land area. The comparables sold from February 2014 to August 2017 for prices ranging from \$37,000 to \$60,000 or from \$49.07 to \$82.42 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 Board finds the parties submitted 13 comparable sales for consideration, one of which includes the sale of the subject property. The Board gave less weight to the sale of the subject which is appellant's comparable #9 in the grid analysis along with appellant's comparables #3, #4, #6 and #8 and board of review comparables #1, #2 and #4 based on their sale dates in 2013, 2014 and 2017 being less proximate in time to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to the appellant's comparables #2, #5 and board of review comparable #4 based on their dissimilar 1-story designs when compared to the subject's 1.5-story design. Lastly, reduced weight was given to the appellant's comparable #1 due to its significantly larger lot size when compared to the subject's lot size.

The Board finds the best evidence of market value for the subject property to be appellant's comparable #7 and board of review comparable #3 which sold proximate in time to the subject's January 1, 2016 assessment date and are similar to the subject in location, dwelling size, design,

age and features. The comparables sold in May 2016 and June 2015 for prices of \$6,000 and \$40,000 or for \$9.15 and \$53.33 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$33,724 or \$51.10 per square foot of living area, including land which falls between the two best comparable sales in the record. After considering necessary adjustments to both comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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.

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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: January 21, 2020



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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

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

APPELLANT

Jorge Morgado  
2804 Elisha Avenue  
Zion, IL 60099

COUNTY

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