



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

APPELLANT: Jose Cabrera
DOCKET NO.: 16-04445.001-R-1
PARCEL NO.: 08-20-421-011

The parties of record before the Property Tax Appeal Board are Jose Cabrera, 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 **A Reduction** 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: \$ 4,147
IMPR.: \$ 9,382
TOTAL: \$13,529

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 wood siding exterior construction with 1,360 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full unfinished basement and a detached 374 square foot garage. The property has a 5,012 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 six comparable sales located from .99 to 2.96-miles from the subject property. The comparable parcels range in size from 3,058 to 22,225 square feet of land area and each has been improved with a one-story or a one-story with finished attic area dwelling of brick or wood siding exterior construction. The homes were built between 1901 and 1947 and range in size from 1,173 to 1,468 square feet of living area. Five of the comparables have unfinished basements and three of the comparables have a garage ranging in size from 440 to 528 square feet of building area. The comparables sold between January and August 2016 for

prices ranging from \$14,000 to \$33,000 or from \$11.13 to \$24.47 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$8,333 which would reflect a market value of approximately \$25,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,109. The subject's assessment reflects a market value of \$57,627 or \$42.37 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 memorandum contending that appellant's comparables #1, #2, #4 and #6 were each "as-is" sales that were located in North Chicago, rather than the subject's city of Waukegan. As to appellant's sale #3, this was also sold in "as-is" condition with "great potential" as stated on the Multiple Listing sheet that was provided with the submission. Appellant's comparable #5 as shown on the PTAX-203 Illinois Real Estate Transfer Declaration was not advertised for sale and was sold by "a financial institution or government agency" which the board of review contended reflected both a Sheriff's sale and a sale through the City of Waukegan.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located from .098 to .657 of a mile from the subject property. The comparable parcels range in size from 8,064 to 14,151 square feet of land area and each has been improved with a one-story or a 1.5-story dwelling of brick or aluminum siding exterior construction. The homes were built between 1935 and 1950 and range in size from 1,191 to 1,320 square feet of living area. Each comparable has an unfinished basement and two of the comparables have central air conditioning. Each comparable also has a garage ranging in size from 330 to 528 square feet of building area. The comparables sold between May 2013 and July 2015 for prices ranging from \$50,000 to \$77,000 or from \$39.81 to \$58.33 per square foot of living area, including land.

Based on the foregoing evidence and argument, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables

#1, #2 and #4 due to the lack of a basement and/or the lack of a garage whereas the subject dwelling has both a basement and a garage. The Board has also given reduced weight to board of review comparable #1 which is a 1.5-story dwelling that is substantially newer than the subject one-story dwelling that was built in 1920. The Board has also given reduced weight to board of review comparable #2 which sold in May 2013, a date remote in time to the valuation date at issue of January 1, 2016 and thus, less likely to be indicative of the subject's estimated market value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellant's comparable sales #3, #5 and #6 along with board of review comparable sale #3. As to these three of the appellant's sales, the Board recognizes the properties were sold in "as-is" condition whereas there is no evidence that the subject dwelling is in anything but average condition as set forth in the appellant's grid analysis.

It is further noted that Section 1-23 of the Property Tax Code (the "Code") defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider the appellant's sales that were due to a foreclosure action and/or Sheriff's sale.

The Board further finds these four most similar comparables in the record sold between July 2015 and August 2016 for prices ranging from \$30,000 to \$50,000 or from \$21.80 to \$39.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$57,627 or \$42.37 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments for the subject's greater age than each of these comparables, the Board finds a reduction in the subject's 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

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