



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

APPELLANT: Jose Cabrera
DOCKET NO.: 16-04447.001-R-1
PARCEL NO.: 08-28-311-025

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 **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: \$ 2,545
IMPR.: \$12,048
TOTAL: \$14,593

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 multi-family duplex¹ of aluminum siding exterior construction with 1,722 square feet of living area. The duplex was constructed in 1901. Features include an unfinished basement and a detached 360 square foot garage. The property has a 4,615 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 within .73 of a mile of the subject property. The comparable parcels range in size from 4,143 to 7,748 square feet of land area and each has been improved with a two-story structure of brick or frame exterior construction. The comparables were built between 1910 and 1945 and range in size from 1,264 to 1,580 square feet of living area. Each comparable has an unfinished basement and five of the comparables have a garage ranging in size from 280 to 625 square feet of building area. The

¹ This description was drawn in part from the property record card submitted by the board of review.

comparables sold between August 2015 and January 2017 for prices ranging from \$100 to \$35,000 or from \$.08 to \$22.97 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$4,667 which would reflect a market value of approximately \$14,000 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 \$14,593. The subject's assessment reflects a market value of \$44,008 or \$25.56 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 addressing each of the appellant's comparables. It was argued that comparable #1 sold "as-is" and was located in a different city than Waukegan. Sale #2 was a Sheriff's sale, did not sell through the Multiple Listing Service (MLS) and is located in a different assessment neighborhood. Sales #3 and #4 were both foreclosure sales of two-flat buildings, one of which was sold "as-is." The memorandum asserted sale #5 "appears to have sold without market exposure" as no MLS listing could be found. Sale #6 transferred via Quit Claim deed between relatives and was not advertised for sale such that it does not reflect an arm's-length transaction.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales. The memorandum incorrectly stated the comparables were each "single family unit dwellings with similar amenities"; examination of the underlying property record cards reveals that only comparable #6 is a single-family dwelling while the other properties are each multi-family duplex structures. The comparables are located from .165 to .689 of a mile from the subject property. The comparable parcels range in size from 4,655 to 8,712 square feet of land area and each has been improved with a 1.5-story, a 1.75-story or a two-story building of brick or frame exterior construction. The structures were built between 1901 and 1925 and range in size from 1,550 to 1,857 square feet of living area. Each comparable has an unfinished basement and two of the comparables each have a garage of 280 and 308 square feet of building area, respectively. The six comparables sold between February 2015 and February 2016 for prices ranging from \$39,000 to \$70,000 or from \$25.16 to \$39.93 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #6 as the evidence in rebuttal from the board of review noted this was not a traditional arm's-length sale as it transferred via Quit Claim Deed and the listed sale price of \$100 in the appellant's evidence supports the contention that this transaction was not reflective of market value. The Board has also given reduced weight to board of review comparable #6 which was described as a single-family dwelling as compared to the subject's multi-family design.

The Board finds the best evidence of market value to be the remaining ten comparable sales in the record. As to several 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.

These ten most similar comparables sold between February 2015 and January 2017 for prices ranging from \$8,500 to \$65,000 or from \$5.38 to \$39.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$44,008 or \$25.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by board of review comparables #1, #2 and #3 that are close in proximity to the subject and similar in many respects, although two of these comparables are inferior as they lack a garage amenity. Based on this evidence 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: 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

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