



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

APPELLANT: Alvaro Alejo  
DOCKET NO.: 16-04452.001-R-1  
PARCEL NO.: 08-20-420-012

The parties of record before the Property Tax Appeal Board are Alvaro Alejo, 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:** \$ 4,391  
**IMPR.:** \$10,732  
**TOTAL:** \$15,123

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 888 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full unfinished basement and a detached 216 square foot garage. The property has a 5,054 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 comparables, five of which have sales data. The comparables are located within 1.58-miles from the subject property and have parcels ranging in size from 4,385 to 7,595 square feet of land area. The parcels have each been improved with a one-story dwelling of brick or frame exterior construction. The homes were built between 1901 and 1940 and range in size from 663 to 948 square feet of living area. Each comparable has a full or partial unfinished basement and a detached garage ranging in size from 216 to 528 square feet of building area. Five comparables sold between January and July 2016 for prices ranging

from \$15,000 to \$40,000 or from \$15.89 to \$48.27 per square foot of living area, including land; no sales data was reported for comparable #4.

Based on this evidence, the appellant requested a reduced total assessment of \$6,666 which would reflect a market value of approximately \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,123. The subject's assessment reflects a market value of \$45,606 or \$51.36 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 four comparable sales located within .165 of a mile from the subject property. The comparable parcels range in size from 4,954 to 6,077 square feet of land area and have each been improved with a one-story dwelling of brick or frame exterior construction. The homes were built in either 1930 or 1945 and range in size from 792 to 960 square feet of living area. Three of the comparables have full unfinished basements and one comparable does not have a basement. Each comparable has a garage ranging in size from 280 to 400 square feet of building area. The comparables sold between April 2014 and May 2016 for prices ranging from \$53,000 to \$60,000 or from \$58.89 to \$75.76 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant argued that he wanted the attached new evidence considered consisting of three sets of comparable properties, each of which were identified as comparables #1 through #3. For ease of reference, the comparables have been re-numbered #1 through #9 in the order in which they were presented as sets #1 through #3. But for comparables #4 and #6 that the appellant previously presented as his comparables #2 and #3, respectively, each of the other seven comparables presented in rebuttal consist of new comparable properties.

Section 1910.66(c) of the rules of the Property Tax Appeal Board provides that rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). [Emphasis added.] In light of these rules, the Property Tax Appeal Board has not considered the new evidence submitted by appellant in conjunction with his rebuttal argument.

### **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 nine comparable sales to support their respective positions before the Property Tax Appeal Board since appellant's comparable #4 lacked any sales data. The Board has no sales data to consider for appellant's comparable #4 and has given reduced weight to appellant's comparables #3 and #6 as these properties are each over a mile from the subject property. The Board has also given reduced weight to board of review comparable #3 as this dwelling lacks a basement which is a feature of the subject dwelling and has given little weight to board of review sales #2 and #3 as each of these sales occurred in 2014, dates more remote in time to the assessment 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.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #5 along with board of review comparable sale #1. These four most similar comparables sold between January and July 2016 for prices ranging from \$15,000 to \$60,000 or from \$15.89 to \$75.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$45,606 or \$51.36 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 appellant's comparable #5 and board of review comparable #1 when considering adjustments for differences when compared to the subject. 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.

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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

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