



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

APPELLANT: Salvador Perez  
DOCKET NO.: 16-04456.001-R-1  
PARCEL NO.: 08-28-113-010

The parties of record before the Property Tax Appeal Board are Salvador Perez, 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:** \$3,747  
**IMPR.:** \$6,308  
**TOTAL:** \$10,055

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 asbestos siding exterior construction with 924 square feet of living area. The dwelling was constructed in 1906. Features of the home include a partial unfinished basement and a detached 280 square foot garage. The property has a 5,293 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-03064.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$8,999 based upon the stipulation of the parties.

For this 2016 tax year appeal, the appellant contends overvaluation as the basis of this appeal. In support of the claim, the appellant provided two grid analyses of six properties with sales data.

Based upon the evidence submitted, the appellant requested reductions in both the land and improvement assessments of the subject property for a total reduced assessment request of \$9,233. The requested total assessment would reflect a market value of approximately \$27,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,055. As part of the board of review's submission, it was reported that properties in Waukegan Township had an equalization factor of 1.1173 applied in 2016.

The board of review's submission included a memorandum reporting that the subject's 2015 assessment as determined by the Property Tax Appeal Board in Docket Number 15-03064.001-R-1 has been carried forward for tax year 2016 subject to the applicable equalization factor of 1.1173 ( $8,999 \times 1.1173 = 10,055$ , rounded).

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. Comparable #5 was previously presented as appellant's comparable #1; each of the other eight 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 subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-03064.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$8,999 based upon the stipulation of the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the

Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board further finds that the prior year's 2015 decision as issued by the Property Tax Appeal Board has been carried forward to the subsequent 2016 tax year subject only to the applicable equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2015 and 2016 are within the same general assessment period in Lake County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the prior year's decision has been reversed or modified upon review or that the subject property sold in an arm's length transaction establishing a different fair cash value. The Property Tax Appeal Board finds that the subject's 2015 assessment as determined by the Property Tax Appeal Board in Docket Number 15-03064.001-R-1 has been carried forward for tax year 2016 subject to the applicable equalization factor of 1.1173 ( $8,999 \times 1.1173 = 10,055$ , rounded).

For these reasons the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted as the 2016 assessment reflects the Property Tax Appeal Board's prior year's 2015 finding plus the application of the equalization factor of 1.1173.

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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