



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

APPELLANT: Salvador Perez
DOCKET NO.: 16-04457.001-R-1
PARCEL NO.: 07-35-209-027

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: \$13,205
IMPR.: \$48,251
TOTAL: \$61,456

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 single-family dwelling of wood siding exterior construction with 2,097 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning and a 441 square foot garage. The property has a 7,814 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 eight comparable sales, where comparables #1 and #5 were the same property. The comparables are located from .04 to 2.45-miles from the subject property and have parcels ranging in size from 6,099 to 11,246 square feet of land area. The parcels have each been improved with a two-story dwelling of wood siding exterior construction. The homes were built between 1990 and 2000 and range in size from 1,672 to 2,093 square feet of living area. Each comparable has a full or partial basement, three of which have finished areas. Each

comparable has central air conditioning and four of the comparables each features a fireplace. Each comparable has a garage ranging in size from 380 to 480 square feet of building area. The comparables sold between August 2014 and August 2016 for prices ranging from \$80,250 to \$175,000 or from \$42.87 to \$88.45 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$28,330 which would reflect a market value of approximately \$85,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,456. The subject's assessment reflects a market value of \$185,332 or \$88.38 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 eight comparable sales located within .43 of a mile from the subject property. The comparables have parcels ranging in size from 6,534 to 13,068 square feet of land area. The parcels have each been improved with a two-story dwelling of wood siding exterior construction. The homes were built between 1994 and 1996 and range in size from 2,081 to 2,435 square feet of living area. Each comparable has a full or partial basement, six of which have finished areas. Each comparable has central air conditioning and for two comparables, each has a fireplace. The comparables feature a garage ranging in size from 420 to 443 square feet of building area. The comparables sold between February 2015 and December 2016 for prices ranging from \$209,000 to \$245,000 or from \$87.27 to \$117.73 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 comparable properties. Comparable #1 was previously presented as appellant's comparable #8; the other two 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 sixteen comparable sales to support their respective positions before the Property Tax Appeal Board since appellant submitted the same property as comparables #1 and #5. The Board has given reduced weight to appellant's comparables #1 through #5 and #9 due to their distant locations each of which exceeds 2 miles from the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #6, #7 and #8 along with the board of review comparable sales. These eleven comparables have varying degrees of similarity to the subject but are similar in location, design, age, size and most features. These most similar comparables sold between February 2015 and December 2016 for prices ranging from \$160,000 to \$245,000 or from \$78.83 to \$117.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$185,332 or \$88.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and which is particularly well-supported by the appellant's comparable #8 along with board of review comparables #5 and #7, each of which have unfinished basements like the subject dwelling. 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

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