



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

APPELLANT: Martin Zaragoza
DOCKET NO.: 16-04458.001-R-1
PARCEL NO.: 08-28-321-021

The parties of record before the Property Tax Appeal Board are Martin Zaragoza, 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: \$5,757
IMPR.: \$11,373
TOTAL: \$17,130

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 dwelling of aluminum siding exterior construction with 1,932 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full unfinished basement and a 420 square foot garage. The property has a 10,987 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 located between .16 of a mile and 1.02 miles from the subject property, six of which are located in the same neighborhood code as the subject as assigned by the township assessor. The appellant's comparables #2 and #6 are the same property. The comparables have sites ranging in size from 4,297 to 15,194 square feet of land area. The comparables were improved with two-story dwellings of brick, asbestos, aluminum or wood siding exterior construction ranging in size from 1,804 to 2,117 square feet of living area. The dwellings were built from 1901 to 1935. Each comparable features an

unfinished basement and three comparables each have a garage ranging in size from 462 to 1,080 square feet of building area. The comparables sold from January to November 2016 for prices ranging from \$13,500 to \$39,500 or from \$6.53 to \$19.95 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,130. The subject's assessment reflects a market value of \$51,659 or \$26.74 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 in the same neighborhood code as the subject property as assigned by the township assessor and between .494 of a mile and 1.018 miles from the subject. The comparables have sites ranging in size from 4,356 to 25,750 square feet of land area. The comparables were improved with a 1.5-story or a two-story dwelling of brick, aluminum or wood siding exterior construction ranging in size from 1,680 to 2,186 square feet of living area. The dwellings were built from 1901 to 1945. Each comparable features an unfinished basement and three comparables each have a garage ranging in size from 400 to 1,108 square feet of building area. The comparables sold from May 2014 to August 2016 for prices ranging from \$55,000 to \$59,000 or from \$25.16 to \$32.74 per square foot of living area, including land. Based on this evidence, 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 12 comparable sales for the Board's consideration. The Board gave less weight to comparables #1, #2, #3, #5, #6, #8 and #9 that were submitted by the appellant because they lack a garage unlike the subject and/or they are located outside of the subject's neighborhood code. Furthermore, the appellant's comparable #1 appears to be an outlier since it sold in August 2016 for a price of \$13,500 or \$6.53 per square foot of living area, including land, which is significantly less than the remaining comparable sales in the record. The Board also gave less weight to board of review comparable #1 which is dissimilar in dwelling age and land area when compared to the subject. The Board finds board of review comparable #4 sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sales #4 and #7, along with board of review comparable sale #3. These comparables sold proximate in time to the assessment date at issue and were similar to the subject in location, dwelling size, design,

age and features. These three comparables sold from October 2015 to November 2016 for prices ranging from \$35,000 to \$55,000 or from \$16.91 to \$25.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$51,659 or \$26.74 per square foot of living area, including land, which is supported by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences, such as land area and dwelling size, when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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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