



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

APPELLANT: Felipe Mendoza
DOCKET NO.: 16-04459.001-R-1
PARCEL NO.: 08-20-421-009

The parties of record before the Property Tax Appeal Board are Felipe Mendoza, 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: \$ 4,250
IMPR.: \$17,203
TOTAL: \$21,453

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 1.5-story dwelling of stucco exterior construction with 1,875 square feet of living area. The dwelling was constructed in 1925. Features of the home include an unfinished basement and a detached 480 square foot garage. The property has a 5,137 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant marked the basis of appeal as "recent sale" but did not provide data in the Section IV – Recent Sale Data of the Residential Appeal petition concerning a recent sale of the subject property; in fact, the appellant reported the subject was purchase in 2000 for \$135,000 which would not be a recent sale as of the assessment date at issue of January 1, 2016.

The appellant's evidence submitted in this matter contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted three sets of grid analyses which were each numbered as comparables #1 through #3. For ease of reference, the comparable sales

have been re-numbered as #1 through #9 in the order in which they were presented. The comparables are located from .5 to 2.15-miles from the subject property and have parcels ranging in size from 3,692 to 10,158 square feet of land area. The parcels have each been improved with either a two-story dwelling or a 1.5-story dwelling of brick or frame exterior construction. The homes were built between 1910 and 1945 and range in size from 1,594 to 1,893 square feet of living area. Each comparable has a full or partial basement, one of which has finished area. One comparable has central air conditioning and six of the comparables each have a garage ranging in size from 210 to 576 square feet of building area. The comparables sold between June 2014 and July 2016 for prices ranging from \$17,825 to \$50,000 or from \$10.10 to \$29.99 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$8,859 which would reflect a market value of approximately \$26,577.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,453. The subject's assessment reflects a market value of \$64,695 or \$34.50 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 .439 of a mile from the subject property. The comparables have parcels ranging in size from 5,191 to 7,310 square feet of land area. The parcels have each been improved with either a two-story or a 1.5-story dwelling of wood siding or aluminum siding exterior construction. The homes were built in 1920 or 1925 and range in size from 1,598 to 2,052 square feet of living area. Each comparable has a full or partial unfinished basement. Two of the comparable have central air conditioning and two comparables each have a fireplace. The comparables each feature a garage ranging in size from 360 to 400 square feet of building area. The comparables sold between February 2014 and June 2016 for prices ranging from \$74,000 to \$126,000 or from \$46.31 to \$67.85 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 grid analyses which were each numbered as comparables #1 through #3. For ease of reference, these comparable sales have also been re-numbered as #1 through #9 in the order in which they were presented. Comparables #1, #2, #3 and #7 were each previously presented as appellant's comparables #9, #6, #2 and #7, respectively; the other five 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 thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4, #5, #7, #8 and #9 due to their distant locations each of which exceeds a mile from the subject property. The Board has also given reduced weight to board of review comparables #1, #3 and #4 as each of these sales occurred in 2014 which date is remote in time to the valuation 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, #3 and #6 along with the board of review comparable sale #2. These five comparables have varying degrees of similarity to the subject property. These most similar comparables sold between April 2015 and July 2016 for prices ranging from \$17,825 to \$92,000 or from \$10.10 to \$56.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$64,695 or \$34.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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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