



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

APPELLANT: Jorge A. Lopez
DOCKET NO.: 16-04460.001-R-1
PARCEL NO.: 08-07-211-010

The parties of record before the Property Tax Appeal Board are Jorge A. Lopez, 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: \$8,438
IMPR.: \$31,827
TOTAL: \$40,265

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 tri-level style dwelling of aluminum siding exterior construction with 1,276 square feet of above-grade living area. The dwelling was constructed in 1988. Features of the home include a 660 square foot finished lower level, central air conditioning, a fireplace and a 576 square foot garage. The property has an 8,344 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 nine comparable sales located between .40 of a mile and 5.02 miles from the subject with one comparable being located in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 4,312 to 8,888 square feet of land area. The comparables were improved with split-level style or tri-level style dwellings of vinyl, wood or aluminum siding exterior construction ranging in size from 925 to 1,232 square feet of living area. The dwellings were built from 1968 to 1992. Each

comparable has 528 to 972 square feet of finished lower level and one comparable has a 480 square foot unfinished basement. In addition, six comparables have central air conditioning, one comparable has a fireplace and six comparables each have a garage ranging in size from 440 to 576 square feet of building area. The comparables sold from July 2015 to August 2016 for prices ranging from \$10.00 to \$99,000 or from \$0.01 to \$90.99 per square foot of above-grade 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 \$40,265. The subject's assessment reflects a market value of \$121,426 or \$95.16 per square foot of above-grade 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 between .06 and .916 of a mile of the subject property with one comparable being located in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 6,508 to 30,000 square feet of land area. The comparables were described as tri-level style dwellings of wood or aluminum siding exterior construction ranging in size from 1,100 to 1,254 square feet of living area. The dwellings were built from 1986 to 1994. Each comparable features a 572 to 944 square foot finished lower level and one comparable has a 500 square foot unfinished basement. In addition, three comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 440 to 624 square feet of building area. The comparables sold from March 2014 to June 2016 for prices ranging from \$140,000 to \$186,000 or from \$119.45 to \$165.92 per square foot of above-grade 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 13 comparable sales for the Board's consideration. The Board finds the appellant's comparable sales #1 through #3 and #5 through #9 are too distant in location from the subject property being more than 1.93 miles away. The appellant's comparable sale #4 appears to be an outlier with a sale price of \$10.00 that was significantly below the remaining comparable sales in the record, which detracts from the weight that can be given this sale. The Board finds board of review comparables #2 and #4 sold in March and August 2014 which are 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 comparables #1 and #3 submitted by the board of review. Although comparable #1 is superior in land area and has an unfinished basement unlike the subject, these two comparables are most similar to the subject in location, design, dwelling size, age and features. They sold more proximate in time to the assessment date at issue. These comparables sold in March 2015 and June 2016 for prices of \$157,000 and \$186,000 or \$125.20 and \$165.92 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$121,426 or \$95.16 per square foot of above-grade living area including land, which is supported by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jorge A. Lopez
2963 West Nemesis Avenue
Waukegan, IL 60087-3585

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085