



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

APPELLANT: Esteban Morales
DOCKET NO.: 16-04461.001-R-1
PARCEL NO.: 08-29-316-005

The parties of record before the Property Tax Appeal Board are Esteban Morales, 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: \$7,381
IMPR.: \$17,599
TOTAL: \$24,980

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 brick exterior construction with 1,072 square feet of living area. The dwelling was constructed in 1953. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 264 square foot garage. The property has an 8,029 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 six comparable sales located within different neighborhoods that are from .49 of a mile to 3.51 miles from the subject. The comparables are described as one-story dwellings of brick or wood siding exterior construction ranging in size from 1,008 to 1,218 square feet of living area and were constructed from 1953 to 1967. The comparables have full unfinished basements; one comparable has central air conditioning and one fireplace; five comparables each have a garage ranging in size from 352 to 576 square feet of building area.

The comparables are situated on sites ranging in size from 5,000 to 7,284 square feet of land area. The comparables sold from November 2015 to December 2016 for prices ranging from \$25,000 to \$49,000 or from \$24.80 to \$45.79 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,980. The subject's assessment reflects a market value of \$75,332 or \$70.27 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 the subject's assessment, the board of review submitted information on four comparable sales located within .194 of a mile of the subject and within the same subdivision as the subject. The comparables are described as one-story dwellings of wood siding, aluminum siding or brick exterior construction ranging in size from 912 to 1,115 square feet of living area and were constructed from 1942 to 1954. Three comparables have partial or full unfinished basements; one comparable has a slab foundation; two comparables each have central air conditioning and one fireplace; and each comparable has a garage ranging in size from 308 to 528 square feet of building area. The comparables are situated on sites ranging in size from 5,499 to 9,361 square feet of land area. The comparables sold from July 2014 to January 2017 for prices ranging from \$79,900 to \$107,000 or from \$80.72 to \$99.63 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted ten comparable sales for consideration. The Board gave less weight to appellant's comparables which are located outside of the subject's subdivision and more distant from the subject. The Board also gave less weight to board of review comparable #2 because it has a slab foundation unlike the subject's full basement foundation. The Board finds the best evidence of market value for the subject property to be the board of review comparables #1, #3, and #4 which are most similar to the subject in location, dwelling size, design, age and features than the other comparables in the record. The three comparables sold in July 2014 or May 2015 for prices ranging from \$89,888 to \$107,000 or from \$80.72 to \$99.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,332 or \$70.27 per square foot of living area, including land which falls below the range established by the best comparable sales in the record. After considering 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 and 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

AGENCY

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