



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

APPELLANT: Rogelio Montoya
DOCKET NO.: 16-04462.001-R-1
PARCEL NO.: 08-17-106-083

The parties of record before the Property Tax Appeal Board are Rogelio Montoya, 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: \$8,057
IMPR.: \$15,031
TOTAL: \$23,088

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 is improved with a one-story, brick single-family dwelling. The dwelling was built in 1960 and contains 940 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning and a 448 square foot garage. The dwelling is situated on a 7,687 square foot site and located in Waukegan Township, Lake County.

The appellant alleged overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales.¹ The dwellings are located from 1.44 to 3.72 miles from the subject and none have the same neighborhood code as the subject. The dwellings are situated on sites ranging from 3,679 to 9,492 square feet of land area. The comparables were built between 1952 and 1964 and consist of one-story, single-family dwellings of varied exterior finishes. The dwellings range in size from 823 to 988 square feet of living

¹ Although appellant's grid analysis contains nine comparable properties, comparables #8 and #9 are the same property.

area. Seven of the dwellings have unfinished basements. One comparable has central air-conditioning. Seven of the comparables have garages ranging in size from 336 to 576 square feet of building area. The comparables sold from January to November 2016 for prices ranging from \$25,000 to \$47,003 or from \$25.51 to \$53.41 per square foot of living area, land included. Appellant's grid analysis states that four of the sales were unqualified and sold through foreclosure. Based on the comparable sales 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 \$23,088. The subject's assessment reflects a market value of approximately \$69,626 or \$74.07 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. The four dwellings are located within .115 of a mile of the subject and consist of one-story brick or frame single-family homes built from 1952 to 1957. The dwellings are situated on sites containing 6,470 to 8,384 square feet of land area and contain 934 or 960 square feet of living area. Two of the comparables feature full unfinished basements and central air-conditioning. The other two comparables have concrete slab foundations. Each comparable has a garage ranging in size from 308 to 484 square feet of building area. The comparables sold from January 2015 to June 2017 for prices ranging from \$67,000 to \$148,000 or from \$69.79 to \$154.17 per square foot of living area, land included. Based on the foregoing 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 a total of 12 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables which are located 1.44 to 3.72 miles from the subject.

The Board finds that the board of review comparables are all located in closer proximity to the subject and are similar to the subject in design, age, size and most features. These comparables sold from January 2015 to June 2017 for prices ranging from \$67,000 to \$148,000 or from \$69.79 to \$154.17 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$69,626 or \$74.07 per square foot of living area, land included, which falls at the lower end of the range established by the best comparable sales submitted for the Board's consideration. After making adjustments for differences in the comparables when compared to the subject, such as comparable #1 and #2's lack of a basement and central air-conditioning, 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: April 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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