



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

APPELLANT: Luis Pantoja  
DOCKET NO.: 16-04464.001-R-1  
PARCEL NO.: 08-16-202-039

The parties of record before the Property Tax Appeal Board are Luis Pantoja, 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:** \$4,700  
**IMPR.:** \$12,948  
**TOTAL:** \$17,648

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 dwelling containing 850 square feet of living area. The dwelling was constructed in 1935 and has a wood siding exterior. Features of the property include a full unfinished basement, and a detached garage with 528 square feet of building area. The property has a 5,979 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 improved with one-story dwellings with wood siding or aluminum siding exteriors that range in size from 663 to 988 square feet of living area. The homes were constructed from 1901 to 1977. Five of the comparables have full or partial unfinished basements and four comparable have detached garages ranging in size from 216 to 315 square feet of building area. These properties have sites ranging in size from 4,356 to 6,400 square feet of land area and are located from 1.22 to 12.95 miles from the subject property.

The sales occurred from January 2016 to November 2016 for prices ranging from \$15,000 to \$40,000 or from \$15.89 to \$48.27 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$5,000 to reflect a market value of approximately \$15,000 or \$17.65 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,648. The subject's assessment reflects a market value of \$53,221 or \$62.61 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 improved with one-story dwellings with wood siding construction ranging in size from 864 to 960 square feet of building area. The dwellings were constructed in 1955. Three comparables have central air conditioning and three comparables have detached garages ranging in size from 320 to 400 square feet of building area. These properties are located within .107 miles from the subject property and have sites ranging in size from 6,103 to 15,735 square feet of land area. The sales occurred from April 2014 to November 2016 for prices ranging from \$63,000 to \$109,888 or from \$65.63 to \$114.47 per square foot of living area, including land. The board of review requested the assessment be sustained.

### **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 best evidence of market value to be board of review comparable sales #1, #2 and #4. These properties were most similar to the subject in location as well as being similar to subject's one-story style and size. Each comparable was superior to the subject in age but inferior in foundation as none of the homes has a basement while the subject has a full basement. The lack of basement area may require an upward adjustment to the comparables to make them more equivalent to the subject property. Additionally, two of the comparables have central air conditioning while the subject property does not, which would require downward adjustments to the comparables to make them more equivalent to the subject property. These three comparables sold proximate in time to the assessment date for prices ranging from \$67,000 to \$109,888 or from \$77.75 to \$114.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$53,221 or \$62.61 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, which appears appropriate considering the differences in age and features. These three sales demonstrate the subject property is not overvalued. Less weight was given the appellant's comparables due to differences from the subject property in location. Additionally, appellants' comparables #4 and #6 differed from the subject in age. Less weight was given board of review sale #3 as the transaction occurred in April 2014, not a proximate in time to the assessment date as the best

sales found herein. 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.

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Chairman



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Member



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Member



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Member



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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



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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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