



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

APPELLANT: Lilia Rodriguez
DOCKET NO.: 16-04465.001-R-1
PARCEL NO.: 08-20-409-074

The parties of record before the Property Tax Appeal Board are Lilia Rodriguez, 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: \$6,350
IMPR.: \$21,841
TOTAL: \$28,191

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 1-1/2-story single-family dwelling with an aluminum-siding exterior finish. The dwelling was built in 1953 and contains 1,612 square feet of living area. Features of the home include an unfinished basement, a fireplace, and a 506-square foot garage. The dwelling is situated on a 6,907 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 10 comparable sales.¹ The dwellings, none of which have the same neighborhood code as the subject, are located from .43 of a mile to 2.39 miles from the subject. The dwellings are situated on sites ranging from 5,150 to 28,335 square feet of land area.

¹ Although appellant's grid analysis contains 12 comparables, comparables #3 and #11 are the same property and no sale information was provided for comparable #12 resulting in only ten comparables to be considered in the Board's analysis.

The comparables were built between 1950 and 1959 and consist of two, one-story and nine, 1-1/2-story single-family dwellings with a variety of exterior finishes. The dwellings range in size from 1,400 to 1,739 square feet of living area. Nine of the dwellings have unfinished basements and one has a concrete slab foundation. One comparable has central air-conditioning and two comparables each have a fireplace. Nine of the comparables have garages ranging in size from 200 to 858 square feet of building area. The comparables sold from April 2015 to August 2016 for prices ranging from \$35,000 to \$63,000 or from \$18.40 to \$37.71 per square foot of living area, land included. Based on the comparable 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 \$28,191. The subject's assessment reflects a market value of approximately \$85,150 or \$52.74 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 from .059 to .586 of a mile of the subject and have the same neighborhood code as the subject. The comparables consist of 1-1/2-story single-family dwellings with brick exteriors and were built in 1940 or 1952. The dwellings are situated on sites containing 5,824 to 9,948 square feet of land area and contain from 1,382 to 1,644 square feet of living area. Three comparables feature full unfinished basements and one has a concrete slab foundation. One comparable has central air-conditioning and one comparable has a fireplace. The comparables have garages ranging in size from 231 to 486 square feet of building area. The comparables sold from July 2014 to July 2017 for prices ranging from \$76,000 to \$110,000 or from \$51.70 to \$73.14 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant disagreed with the comparable sales evidence submitted by the board of review and submitted a new grid analysis containing six comparable sales, five of which were previously submitted by the appellant as evidence.

Conclusion of Law

As an initial matter regarding the appellant's rebuttal evidence, the board finds the rebuttal evidence contained a new comparable property not previously submitted by the appellant. Pursuant to the rules of the Property Tax Appeal Board, 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, Sec. 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, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board shall not consider the additional comparable submitted by the appellant in conjunction with the rebuttal argument.

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 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables, none of which are located in the same neighborhood as the subject and only two of which are located within one mile of the subject property. Several of the comparables also differ from the subject in design and/or features such as the lack of a basement or a garage. The Board also gave less weight to board of review comparables #3 and #4 as their sales in June 2014 and July 2017 are dated in comparison to the January 1, 2016 assessment date at issue and, therefore, less indicative of their market values as of that date.

The Board finds that board of review comparables #1 and #2 are the most similar comparables to the subject contained in the record in location, age, size and most features. Further, both of these comparables are located in close proximity to the subject and have the same neighborhood code as the subject. These comparables sold in December 2015 and March 2017 for \$92,538 and \$76,000 or \$64.58 and \$54.99 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$85,150 or \$52.74 per square foot of living area, land included, which is supported by the value established by the best comparable sales submitted for the Board's consideration on and overall basis but below the value on a per square foot basis which is logical given the comparables slightly smaller square footage when compared to the subject. After considering adjustments for differences in the comparables when compared to the subject, 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

AGENCY

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