



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

APPELLANT: Lucero Charrez Betancourt
DOCKET NO.: 16-04469.001-R-1
PARCEL NO.: 08-09-317-009

The parties of record before the Property Tax Appeal Board are Lucero Charrez Betancourt, 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: \$6,399
IMPR.: \$19,552
TOTAL: \$25,951

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 with wood siding containing 1,075 square feet of living area. The dwelling was built in 1960. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property has a 6,959 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 brick exteriors that range in size from 1,022 to 1,541 square feet of living area. The homes were built from 1954 to 1967. Each property has a full unfinished basement, one comparable has central air conditioning and a fireplace, and five comparables have either an attached or detached garage ranging in size from 308 to 440 square feet of building area. The comparables have sites ranging in size from 5,000 to 15,522 square feet of land area and are

located from .31 to 3.41 miles from the subject property. The sales occurred from January 2016 to December 2016 for prices ranging from \$33,000 to \$47,000 or from \$22.71 to \$45.79 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$11,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,951. The subject's assessment reflects a market value of \$78,260 or \$72.80 per square foot of living area, including land, when applying 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 brick exteriors ranging in size from 999 to 1,188 square feet of living area. The homes were constructed from 1955 to 1957. Each property has a full unfinished basement, three have central air conditioning, one comparable has a fireplace and each has a garage ranging in size from 352 to 484 square feet of building area. The comparables have sites ranging in size from 6,955 to 12,045 and are located within .101 miles of the subject property. The board of review submission indicated these sales are located within one block of the subject property. The sales occurred from May 2015 to June 2016 for prices ranging from \$78,100 to \$127,000 or from \$74.81 to \$122.35 per square foot of living area, including land. The board of review requested the subject's 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 the comparable sales submitted by the board of review as these properties are most similar to the subject in location, size and features. These comparables sold for prices ranging from \$78,100 to \$127,000 or from \$74.81 to \$122.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,260 or \$72.80 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. Less weight was given the appellant's comparables due to differences from the subject in location and/or features. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct.

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: December 23, 2019



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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