



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

APPELLANT: Aaron Munoz Cabrera  
DOCKET NO.: 16-04470.001-R-1  
PARCEL NO.: 08-28-119-024

The parties of record before the Property Tax Appeal Board are Aaron Munoz Cabrera, 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:** \$3,351  
**IMPR.:** \$10,165  
**TOTAL:** \$13,516

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 part one-story, part two-story single-family dwelling with a wood siding exterior finish. The dwelling was built in 1901 and contains 1,378 square feet of living area. Features of the home include a full unfinished basement. The dwelling is situated on a 6,074 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 14 comparable sales.<sup>1</sup> The dwellings are located from .33 of a mile to 4.89 miles from the subject and three have the same neighborhood code as the subject. The dwellings are situated on sites ranging from 2,874 to 8,383 square feet of land area. The comparables were built between 1900 and 1929 and consist of one-story, 1-1/2-story, 1-3/4-story, two-story or 2-1/2 story single-family dwellings with a variety of exterior finishes. The

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<sup>1</sup> Although appellant's grid analysis contains 15 comparables, no sale information was provided for comparable #4 so it will not be included in the Board's analysis.

dwelling range in size from 1,210 to 1,708 square feet of living area. Twelve of the dwellings have unfinished basements and two have concrete slab foundations. One comparable has a fireplace. Eight of the comparables have garages ranging in size from 180 to 832 square feet of building area. The comparables sold from December 2014 to February 2017 for prices ranging from \$6,500 to \$40,001 or from \$4.68 to \$33.06 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 \$13,516. The subject's assessment reflects a market value of approximately \$40,760 or \$29.58 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 .296 of a mile of the subject and have the same neighborhood code as the subject. The comparables consist of 1-1/2-story or two-story single-family dwellings with aluminum siding or wood siding exteriors and were built from 1901 to 1915. The dwellings are situated on sites containing 4,785 to 5,995 square feet of land area and contain from 1,192 to 1,584 square feet of living area. The comparables feature full unfinished basements and have garages ranging in size from 308 to 440 square feet of building area. The comparables sold from June 2014 to October 2016 for prices ranging from \$58,250 to \$104,900 or from \$43.47 to \$78.44 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 grid analysis containing six comparable sales, five of which were not previously submitted as evidence.

### **Conclusion of Law**

As an initial matter regarding the appellant's rebuttal evidence, the board finds the rebuttal evidence contained new comparable properties 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 five additional comparables 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 18 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #3 through #10 and #12 through #15, none of which are located in the same neighborhood as the subject. Further, three of these comparables lack a basement and eight of these comparables have a garage, dissimilar to the subject. The Board also gave less weight to board of review comparables #3 and #4 as their sales, which occurred over 18 months prior to the January 1, 2016 assessment date at issue, are dated and therefore, less indicative of their market value as of that date.

The Board finds that appellant's comparables #1, #2 and #11 and 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, all of these comparables have the same neighborhood code as the subject. These comparables sold from February 2015 to November 2016 for prices ranging from \$15,000 to \$104,900 or from \$8.97 to \$66.22 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$40,760 or \$29.58 per square foot of living area, land included, which falls within 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 both of the board of review comparables having a garage superior 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.

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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Aaron Munoz Cabrera  
726 S. Martin Luther King Jr. Ave.  
Waukegan, IL 60085

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085