



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

APPELLANT: Zandra Moreno
DOCKET NO.: 16-04472.001-R-1
PARCEL NO.: 08-16-115-021

The parties of record before the Property Tax Appeal Board are Zandra Moreno, 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: \$8,179
IMPR.: \$13,862
TOTAL: \$22,041

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 composed of an 8,896 square foot site improved with a one-story dwelling with wood siding containing 816 square feet of living area. The dwelling was constructed in 1930. Features of the home include a full unfinished basement, central air conditioning, and a detached garage with 440 square feet of building area. The property is 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 816 to 936 square feet of living area. The dwellings were built from 1905 to 1938. Each home has a full unfinished basement, one comparable has central air conditioning, one comparable has a fireplace, and five comparables have detached garages ranging in size from 216 to 528 square feet of building area. The comparables have sites ranging in size from 4,876 to 7,595 square feet of land area and are

located from .29 to 3.09 miles from the subject property. The sales occurred from February to November 2016 for prices ranging from \$40,000 to \$42,000 or from \$42.74 to \$52.87 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$8,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,041. The subject's assessment reflects a market value of \$66,469 or \$81.46 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 ranging in size from 816 to 914 square feet of living area. The dwellings were built from 1925 to 1952. Each home has a full unfinished basement, three have central air conditioning, and each comparable has a garage ranging in size from 280 to 540 square feet of land area. The comparables have sites ranging in size from 5,854 to 8,249 square feet of land area and are located within .6 miles of the subject property. Each comparable has the same neighborhood code as the subject property. The comparables sold from August 2015 to October 2016 for prices ranging from \$93,888 to \$104,500 or from \$110.50 to \$123.77 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 record contains ten comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's sales #4 through #6 due to their more distant location from the subject property relative to the other sales in the record. The Board gives less weight to board of review sale #2 due to its June 2017 sale date not being as proximate in time to the assessment date as the remaining sales in the record. The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3 and board of review comparable sales #1, #3 and #4. These properties are similar to the subject in location, age, style and features with the exception neither appellant's comparable #1 or board of review comparable #1 has central air conditioning while the subject property has central air conditioning. Additionally, appellant's comparable #1 has a fireplace while the subject has no fireplace. These six comparables sold for prices ranging from \$40,000 to \$104,500 or from \$45.71 to \$116.11 per square foot of living area, including land. The two comparables in closest proximity to the subject property, board of review comparable #1 and board of review comparable #3, sold for prices of \$93,888 and \$101,000 or \$111.77 and \$110.50 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$66,469 or \$81.46 per square foot of living area, including land, which is within the range established by the best

comparable sales in this record and well supported by the two comparables that are nearest to the subject in location. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and no change is warranted.

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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