



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

APPELLANT: David Lopez
DOCKET NO.: 16-04476.001-R-1
PARCEL NO.: 08-20-202-035

The parties of record before the Property Tax Appeal Board are David Lopez, 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: \$6,875
IMPR.: \$18,803
TOTAL: \$25,678

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 a wood siding exterior finish. The dwelling was built in 1940 and contains 1,685 square feet of living area. Features of the home include a concrete slab foundation and a 468-square foot garage. The dwelling is situated on a 7,478 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 12 comparable sales located from .53 of a mile to 3.02 miles from the subject, none of which have the same neighborhood code as the subject. The dwellings are situated on sites ranging from 3,125 to 79,540 square feet of land area. The comparables were built between 1915 and 1949 and consist of one-story, 1-1/2-story or two-story single-family dwellings with a variety of exterior finishes. The dwellings range in size from 1,441 to 1,830 square feet of living area. Eleven of the dwellings have unfinished basements and nine

comparables have garages ranging in size from 240 to 576 square feet of building area. Three of the comparables have central air-conditioning. The comparables sold from June 2014 to January 2017 for prices ranging from \$15,000 to \$47,000 or from \$10.10 to \$29.82 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 \$25,678. The subject's assessment reflects a market value of approximately \$74,437 or \$45.96 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 .172 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 from 1924 to 1952. The dwellings are situated on sites containing 4,550 to 7,455 square feet of land area and contain from 1,504 to 1,902 square feet of living area. Three comparables have full unfinished basements. Two comparable have central air conditioning. Three comparables each have a fireplace. Each comparable has a garage ranging in size from 216 to 308 square feet of building area. The comparables sold from July 2014 to July 2017 for prices ranging from \$85,000 to \$125,000 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.

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 parties submitted a total of 16 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2, #3, #5, #6, and #8 and #10 through #12 which are all located over one mile distant, three of which lack of a garage, dissimilar to the subject.

The Board finds that appellant's comparables #1, #4, #7 and #9 and the board of review's comparables, while having varying degrees of similarity to the subject, were the best comparables submitted in the record. These comparables sold from June 2014 to January 2017 for prices ranging from \$38,950 to \$125,000 or from \$21.86 to \$73.14 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$74,437 or \$45.96 per square foot of living area, land included, which falls within the range established by the best comparable sales contained in the record. After making adjustments for differences in the comparables when compared to the subject such as all but one having a basement, 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.

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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