



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

APPELLANT: Rosa Samano
DOCKET NO.: 16-04479.001-R-1
PARCEL NO.: 08-20-201-017

The parties of record before the Property Tax Appeal Board are Rosa Samano, 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: \$6,592
IMPR.: \$21,235
TOTAL: \$27,827

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 two-story dwelling of brick exterior construction with 1,768 square feet of living area. The dwelling was constructed in 1935. Features of the home include a full unfinished basement, a fireplace and a 440 square foot garage. The property has a 7,171 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 21 comparable sales located between .23 of a mile and 3.90 miles from the subject property, one of which is located in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 3,125 to 29,621 square feet of land area. The comparables were improved with a 1.5-story or a two-story dwelling of brick, aluminum, asbestos, vinyl or wood siding exterior construction ranging in size from 1,504 to 1,794 square feet of living area. The dwellings were built from 1910 to 1937. Each comparable has an unfinished basement, two comparables have central air

conditioning, two comparables each have one fireplace and 11 comparables each have a garage ranging in size from 192 to 528 square feet of building area. The comparables sold from May 2014 to February 2017 for prices ranging from \$1.00 to \$67,900 or from \$.001 to \$42.15 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,827. The subject's assessment reflects a market value of \$83,917 or \$47.46 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 located in the same neighborhood code as the subject property as assigned by the township assessor and within .265 of a mile of the subject. The comparables have sites ranging in size from 6,542 to 11,378 square feet of land area. The comparables were improved with two-story dwellings of brick, aluminum or wood siding exterior construction ranging in size from 1,768 to 1,800 square feet of living area. The dwellings were built from 1930 to 1957. Each comparable has a full unfinished basement, two comparables have central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 240 to 462 square feet of building area. The comparables sold from April 2014 to June 2017 for prices ranging from \$108,000 to \$164,000 or from \$60.00 to \$92.76 per square foot of living area, including land. Based on this 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 nine comparable sales, five of which were not previously submitted as evidence.

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.

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 their rebuttal argument.

The parties submitted 25 comparable sales for the Board's consideration. The Board gave less weight to comparables #1 through #9 and comparables #11 through #21 that were submitted by the appellant because they were located outside of the subject's neighborhood code with 14 of the 21 comparables located over 1.13 miles away. Furthermore, the appellant's comparables #3, #6 and #17 are dissimilar in dwelling age when compared to the subject. Additionally, the appellant's comparable #17 appears to be an outlier since it sold in September 2014 for a price of \$1.00 or \$.001 per square foot of living area, including land, which is significantly less than the remaining comparable sales in the record. The Board also finds the appellant's comparables #1, #2, #7 and #8, along with board of review comparables #1 through #3 sold in 2014 and 2017 which occurred less proximate in time to the assessment date at issue and thus less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sale #10 and board of review comparable #4. These comparables sold more proximate in time to the assessment date at issue and were similar to the subject in location, dwelling size, design, age and features. These two comparables sold in December 2015 and May 2016 for prices of \$66,000 and \$139,900 or for \$40.99 and \$78.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,917 or \$47.46 per square foot of living area, including land, which is supported by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment 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: 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

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