



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

APPELLANT: Rosa Samano
DOCKET NO.: 16-04483.001-R-1
PARCEL NO.: 08-28-122-012

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: \$8,685
IMPR.: \$23,209
TOTAL: \$31,894

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 two-story single-family dwelling of with a wood-siding exterior. The dwelling was built in 2004 and contains 1,744 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, and a 420-square foot garage. The dwelling is situated on a 20,579 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 six comparable sales.¹ The sales comparables are located from .04 of a mile to 4.24 miles from the subject and two have the same neighborhood code as the subject. Four of the dwellings are situated on sites ranging from 3,687 to 11,023 square feet

¹ Although the grid analysis contains data on nine properties, appellant's comparables #2, #3 and #4 did not contain any sale data and so shall not be considered in the Board's overvaluation analysis.

of land area.² The comparables consist of two-story single-family dwellings with wood-siding or aluminum-siding exterior. The dwellings were built between 1992 and 2004 and range in size from 1,205 to 1,606 square feet of living area. Three of the comparables have full unfinished basements; four have central air-conditioning; two have a fireplace; and each comparable has a garage ranging in size from 253 to 598 square feet of building area. The comparables sold from February 2016 to October 2016 for prices ranging from \$61,950 to \$85,000 or from \$45.22 to \$64.40 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$59,994 or \$34.40 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,894. The subject's assessment reflects a market value of approximately \$96,182 or \$55.15 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 three comparable sales, one of which was also submitted by the appellant. The four dwellings are located .512 of a mile to 1.164 miles from the subject and two have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings with wood-siding or aluminum-siding exteriors situated on sites containing 6,372 to 11,023 square feet of land area. The homes were built in 1996 or 1998 and contain 1,488 to 1,776 square feet of living area. The comparables each have a full unfinished basement and a garage ranging in size from 440 to 576 square feet of building area. One comparable has central air conditioning and a fireplace. The comparables sold from May 2014 to March 2016 for prices ranging from \$70,100 to \$165,020 or from \$47.11 to \$92.92 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 as "new evidence". As all six of the purported rebuttal comparables were previously submitted in evidence as appellant's comparables #4 through #9, no further weight will be given to them as rebuttal evidence or "new evidence, which is prohibited by the Property Tax Appeal Board's rules. (86 Ill. Admin. Code, Sec. 1910.66(c)).

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.

² Two comparables are townhomes and, thus, do not include land area in their descriptions on the grid analysis.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparable #6 is the same property as board of review comparable #3. The Board gave less weight to appellant's comparables #1, #7 and #9 as comparable #1 lacks a basement and comparables #7 and #9 are of dissimilar townhome design and are located over 3-1/2 miles from the subject property. The Board gave less weight to board of review comparable #2 which is located over 1-1/2 miles from the subject and has a different neighborhood than the subject property; further, this comparable appears to be an outlier as its sale price is over \$55,000 higher than the next highest comparable sale submitted in the record.

The Board finds that appellant's comparable #8, board of review comparable #1, and the parties' common comparable were the most similar comparables to the subject submitted in the record. These three comparables sold from May 2014 to September 2016 for prices ranging from \$70,100 to \$110,000 or from \$47.11 to \$69.44 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$96,182 or \$55.15 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in the record. After making adjustments for differences in the comparables such as their much smaller lot sizes when compared 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

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