



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

APPELLANT: Silvestre Giles
DOCKET NO.: 16-04485.001-R-1
PARCEL NO.: 08-29-204-024

The parties of record before the Property Tax Appeal Board are Silvestre Giles, the appellant(s); 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: \$5,269
IMPR.: \$18,193
TOTAL: \$23,462

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 an aluminum-siding exterior. The dwelling was constructed in 1938 and contains 2,099 square feet of living area. Features of the home include a full unfinished basement and a 440-square foot garage. The dwelling is situated on a 6,368-square foot lot and is located in Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on eleven comparable sales.² The dwellings are located from .10 of a mile to 1.81 miles from the subject. The comparables have varying degrees of similarity to the subject and sold from July 2014 to November 2016 for prices ranging from \$35,000 to \$65,000 or from \$16.86 to \$35.33 per square foot of living area, including land. Based on this evidence,

¹ The appellant checked the Recent Sale box on the appeal form but submitted evidence pertaining to comparable sales, so the Board will consider overvaluation as the basis of the appeal.

² The grid analysis contains information on twelve comparables but comparables #4 and #6 are the same property.

the appellant requested a total assessment of \$11,666, reflecting a market value of approximately \$34,998 or \$16.67 per square foot of living area, land included, based on the 2016 three-year median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,462. The subject's assessment reflects a market value of \$70,754 or \$33.71 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 from .668 of a mile to 1.418 miles of the subject. The comparables have varying degrees of similarity to the subject and sold in September or October 2017 for prices ranging from \$69,500 to \$103,700 or from \$31.03 to \$49.49 per square foot of living area, including land.

The board of review also submitted a copy of a decision rendered by the Property Tax Appeal Board for the prior tax year under Docket No. 15-03845.001-R-1. In that appeal, the Board the Board reduced the subject's assessment to \$20,999. In a brief submitted with its Notes on Appeal, the board of review argued that since 2015 was the beginning of the most recent general assessment cycle, the prior year's decision should be carried forward subject only to the 2016 equalization factor for Waukegan Township of 1.1173. The board of review contends the subject's assessment for the 2016 tax year of \$23,462 is equivalent to the assessment, as established by the Property Tax Appeal Board for the 2015 tax year, plus application of the township equalization factor. ($\$20,999 \times 1.1173 = \$23,462$). Based on this evidence and in accordance with Section 16-185 of the Property Tax Code, 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 Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board in Docket No. 15-03845.001-R-1. In that appeal, the Board rendered a decision reducing the subject's 2015 assessment to \$20,999. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Lake County Board of Review reported that for the 2016 tax year, a township

equalization factor of 1.1173 was applied in Waukegan Township. The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 16-185 provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appeal shows the subject property as the appellant's address indicating that it was owner-occupied. The record contains no evidence indicating that, prior to the January 2016 assessment date and subsequent to the Board's decision, the subject property had sold in an arm's length transaction establishing a new fair cash value or that the assessment year in question is in a different general assessment period. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision shall be carried forward to the subsequent year, subject only to the 2016 equalization factor of 1.1173. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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



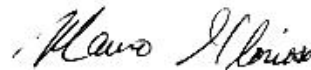
Member

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

AGENCY

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