



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

APPELLANT: Terisita Bernal  
DOCKET NO.: 16-04489.001-R-1  
PARCEL NO.: 08-18-225-021

The parties of record before the Property Tax Appeal Board are Terisita Bernal, 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:** \$10,302  
**IMPR.:** \$44,356  
**TOTAL:** \$54,658

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 with a vinyl siding exterior containing 2,545 square feet of living area. The dwelling was built in 2001. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and an attached two-car garage with 462 square feet of building area. The property has a 7,836 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 twelve comparable sales improved with two-story dwellings that range in size from 1,932 to 2,743 square feet of living area. The dwellings were built from 1988 to 2005. Each comparable has a basement with one having finished area, ten comparables have central air conditioning, nine comparables have one or two fireplaces and each comparable has one or two attached garages with building areas ranging from 400 to 750 square feet. These properties have sites ranging in size from 3,829 to 17,805 square feet of land area and are located

from 1.83 to 4.79 miles from the subject property. The sales occurred from February 2014 to October 2016 for prices ranging from \$38,991 to \$172,500 or from \$17.60 to \$87.47 per square foot of living area, including land.

The appellant's submission also disclosed the subject property was purchased in October 2014 for a price of \$185,000 or \$72.69 per square foot of living area, including land.

The appellant requested the subject's assessment be reduced to \$39,996.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,658. The subject's assessment reflects a market value of \$164,831 or \$64.77 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 two-story dwellings with brick or wood siding exteriors that range in size from 2,168 to 2,890 square feet of living area. The dwellings were built from 1998 to 2004. Each home has a basement with one being finished, central air conditioning, one fireplace and a garage ranging in size from 661 to 896 square feet of building area. These properties have sites ranging in size from 10,890 to 30,331 square feet of land area and are located from .519 to 1.189 miles from the subject property. The sales occurred from July 2014 to September 2017 for prices ranging from \$172,000 to \$270,000 or from \$79.34 to \$120.59 per square foot of living area, including land.

The board of review also disclosed the subject property was purchased in October 2014 for a price of \$185,000 or \$72.69 per square foot of living area, land included. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration documenting the purchase. The transfer declaration indicated the property was advertised for sale and the transaction was the fulfillment of an installment contract.

Based on this evidence 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 Board finds the best evidence of market value to be to be the purchase of the subject property for a price of \$185,000 or \$72.69 per square foot of living area, land included. The subject's assessment reflects a market value of \$164,831 or \$64.77 per square foot of living area, land included, which is below the purchase price.

The record also contains sixteen sales submitted by the parties to support their respective positions. Less weight was given the appellant's sales due to their more distant location from the subject property than are the sales provided by the board of review. Less weight was given board of review sales #1 and #3 due to their sale dates occurring in 2017, more than 15 months after the assessment date at issue. The remaining two comparables sold for prices of \$172,000 and \$256,000 or \$79.34 and \$88.58 per square foot of living area, including land. These two sales helped to demonstrate the subject's purchase price is reflective of fair cash value and the subject's assessment is not excessive in relation to the property's market value. Based on this evidence 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.

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Chairman



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Member

\_\_\_\_\_  
Member



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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



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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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COUNTY

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