



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

APPELLANT: Cleotilde Velasco
DOCKET NO.: 16-04490.001-R-1
PARCEL NO.: 08-16-321-013

The parties of record before the Property Tax Appeal Board are Cleotilde Velasco, 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: \$5,094
IMPR.: \$12,782
TOTAL: \$17,876

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 one-story single-family dwelling with a wood siding exterior containing 960 square feet of living area. The dwelling was built in 1952. Features of the property include a slab foundation, central air conditioning, one bathroom and a detached garage with 440 square feet of building area. The property has a 6,481 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 15 comparable sales improved with one-story dwellings ranging in size from 825 to 960 square feet of living area. The dwellings were built from 1950 to 1958. Each comparable has one bathroom, two comparables have central air conditioning and ten comparables have detached garages ranging in size from 280 to 576 square feet of building area. The comparables are located from .23 to 3.16 miles from the subject property. The sales occurred from July 2014 to January 2017 for prices ranging from \$15,000 to \$70,000 or from

\$17.99 to \$81.02 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$8,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,876. The subject's assessment reflects a market value of \$53,908 or \$56.15 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 four comparable sales improved with one-story dwellings ranging in size from 852 to 1,009 square feet of living area. The homes were built from 1940 to 1958. Each property has a full unfinished basement, 1 or 1½ bathrooms and a garage ranging in size from 240 to 384 square feet of building area. One comparable has central air conditioning and two comparables each have one fireplace. These properties are located within .276 miles of the subject property with sites ranging in size from 5,720 to 6,250 square feet of land area. The sales occurred from August 2014 to December 2016 for prices ranging from \$58,000 to \$115,000 or from \$67.13 to \$134.98 per square foot of living area, including land.

The board of review further asserted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-04239.001-R-1 in which the subject's assessment was reduced to \$15,999. The board of review indicated that 2015 was the first year of the general assessment cycle in Waukegan Township where the subject property is located. It further explained that the equalization factor for Waukegan Township for 2016 was 1.1173. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the equalization factor was applied to the 2015 assessment as determined by the Property Tax Appeal Board to arrive at the 2016 assessment of \$17,876. Based on this evidence the board of review requested the assessment be sustained.

In rebuttal, the appellant submitted information on nine new comparables for the Board to consider. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). Based on this rule, the Property Tax Appeal Board finds it cannot give any consideration to the new comparables submitted by the appellant during the rebuttal period in determining the correct assessment of the subject property.

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, pursuant to section 16-185

of the Property Tax Code (35 ILCS 200/16-185), that a reduction in the subject's assessment is not warranted.

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 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.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-04239.001-R-1 in which a decision was issued reducing the subject's assessment to \$15,999. The record further disclosed, based on the address of the property, the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2016 tax years are in the same general assessment period and an equalization factor of 1.1173 was applied in Waukegan Township in 2016. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds the assessment as established by decision for the 2015 tax year should be carried forward to the 2016 tax year subject only to the equalization factor applied in 2016, which is what is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2016 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code.

As a final point, the Board finds the best comparable sales in this record based on location relative to the subject property include the board of review sales and appellant's sales #3, #5 and #13, with unit prices ranging from \$40.51 to \$134.98 per square foot of living area, including land. These comparables are supportive of the subject's assessment after considering the necessary adjustments to the comparables for differences from the subject property in features.

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: December 23, 2019



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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