



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

APPELLANT: Mario Guzman-Torres
DOCKET NO.: 16-04491.001-R-1
PARCEL NO.: 08-08-313-007

The parties of record before the Property Tax Appeal Board are Mario Guzman-Torres, 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: \$5,271
IMPR.: \$14,789
TOTAL: \$20,060

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 composed of a 6,371 square foot site improved with a one-story dwelling with wood siding containing 768 square feet of living area. The dwelling was constructed in 1954. Features of the property include a full unfinished basement, central air conditioning, and a detached garage with 440 square feet of building area. The property 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 eighteen comparable sales improved with one-story dwellings with wood siding, aluminum siding or brick exteriors that range in size from 684 to 864 square feet of living area. The homes were built from 1950 to 1955. Sixteen comparables have unfinished basements, three comparables have central air conditioning, and ten comparables have detached garages ranging in size from 216 to 528 square feet of building area. Their sites range in size from 4,798 to 20,892 square feet of land area. The comparables are

located from .07 to 4.79 miles from the subject property. Appellant's comparable sales #3, #9, #10, #11, and #16 are described as being either a foreclosure or transferred via a Sheriff's deed. The sales occurred from January 2014 to December 2016 for prices ranging from \$3,500 to \$120,000 or from \$4.86 to \$144.23 per square foot of living area, including land. Based on this evidence 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 \$20,060. The subject's assessment reflects a market value of \$60,495 or \$78.77 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 one-story dwellings with wood siding exteriors each with 768 square feet of living area. The homes were built in 1954 and 1955. Each property has a full unfinished basement, three comparables have central air conditioning, and two comparables have garages with either 624 or 320 square feet of building area. These properties have sites ranging in size from 6,016 to 6,571 square feet of land area and are located within .071 miles of the subject property. The board of review indicated the comparables are located within 300 feet of the subject property and have the same neighborhood code as the subject property. The sales occurred from September 2014 to June 2015 for prices ranging from \$64,000 to \$104,900 or from \$83.33 to \$136.59 per square foot of living area, including land. 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 record contains twenty-two comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's sales #3, #4, #5, #6, #7, #8, #9, #10, #11, #13, #14, #15, #16, #17 and #18 for such factors as date of sale not being as proximate in time to the assessment date as the best sales found herein, their more distant location from the subject property than the best sales found herein, differing features and/or the sales were foreclosures or sheriff sales. The Board gave less weight to board of review sale #1 due to the September 2014 sale date not being proximate in time to the assessment date at issue. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #12 as well as board of review comparable sales #2, #3 and #4. Each of these properties is improved with a one-story dwelling with 768 square feet of living area and an unfinished basement. Appellant's comparables #1, #2 and #12 are inferior to the subject property in that they have no central air conditioning while the subject has central air conditioning and two comparables have no garages while the subject has a garage. Upward adjustments to these comparables would be necessary to account for the inferior features relative to the subject property. Similarly, board of review

comparable #3 is inferior to the subject property because it has no garage and board of review comparable #4 is inferior to the subject property because it has no central air conditioning and no garage. Nevertheless, these six comparables sold from February 2015 to June 2016 for prices ranging from \$39,300 to \$75,000 or from \$51.17 to \$97.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$60,495 or \$78.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering the necessary adjustments to the comparables for inferior features relative to the subject property. 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.

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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