



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

APPELLANT: Donato Camarena Gutierrez
DOCKET NO.: 16-04501.001-R-1
PARCEL NO.: 08-16-309-006

The parties of record before the Property Tax Appeal Board are Donato Camarena Gutierrez, 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: \$4,467
IMPR.: \$19,261
TOTAL: \$23,728

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 brick construction. The dwelling was built in 1925 and contains 1,272 square feet of living area. Features of the home include a full unfinished basement and a 400-square foot garage. The dwelling is situated on a 5,539 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 nine comparable sales located from .30 of a mile to 4.65 miles from the subject, four of which have the same neighborhood code as the subject. The dwellings are situated on sites ranging from 3,636 to 7,748 square feet of land area. The comparables consist of two-story single-family dwellings with wood-siding or aluminum-siding exteriors built between 1910 and 1926. The dwellings range in size from 1,316 to 1,782 square feet of living area and all have unfinished basements. One comparable has central air-conditioning; three comparables have a fireplace; and five comparables have a garage ranging in

size from 216 to 440 square feet of building area. The comparables sold from February 2016 to October 2016 for prices ranging from \$22,500 to \$39,125 or from \$12.63 to \$26.60 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$29,997 or \$23.58 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 \$23,728. The subject's assessment reflects a market value of approximately \$71,556 or \$56.25 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. The four dwellings are located from .039 to .15 of a mile of the subject and 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 4,941 to 6,391 square feet of land area. The homes were built from 1923 to 1935 and contain 1,144 to 1,400 square feet of living area. The comparables each have a full unfinished basement and a garage ranging in size from 288 to 660 square feet of building area. One comparable has central air conditioning. The comparables sold from August 2014 to September 2017 for prices ranging from \$77,500 to \$99,900 or from \$64.80 to \$87.33 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #2 and comparables #4 through #9 due to their lack of a garage, larger dwelling size, distance from the subject, and/or being located in a different neighborhood than the subject property.

The Board finds that appellant's comparables #1 and #3 and the board of review's comparables were the most similar comparables to the subject submitted in the record. These comparables sold from August 2014 to September 2017 for prices ranging from \$33,500 to \$99,900 or from \$24.67 to \$87.33 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$71,556 or \$56.25 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 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Donato Camarena Gutierrez
1111 Chestnut Street
Waukegan, IL 60085

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085