



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

APPELLANT: Ana Giles
DOCKET NO.: 16-04670.001-R-1
PARCEL NO.: 08-29-105-008

The parties of record before the Property Tax Appeal Board are Ana Giles, 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: \$6,180
IMPR.: \$13,557
TOTAL: \$19,737

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 one-story dwelling of frame exterior construction with 1,368 square feet of living area. The dwelling was constructed in 1950. Features of the home include a partial unfinished basement and a 308 square foot garage. The property has a 7,469 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 nine comparable sales located from 1.40 to 7.06 miles from the subject. The comparables consist of one-story dwellings of brick or frame exterior construction ranging in size from 684 to 1,541 square feet of living area. The dwellings were constructed from 1948 to 1957. Eight of the comparables have an unfinished basement, one comparable has central air conditioning, one comparable has a fireplace and five comparables have a garage ranging in size from 308 to 480 square feet of building area. The comparables have sites ranging in size from 5,489 to 43,550 square feet of land area. The comparables sold

from August 2015 to December 2016 for prices ranging from \$3,500 to \$47,000 or from \$4.86 to \$54.43 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,737. The subject's assessment reflects a market value of \$59,521 or \$43.51 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 .093 to .45 of a mile from the subject property. The comparables were improved with one-story dwellings of brick or frame exterior construction ranging in size from 1,181 to 1,292 square feet of living area. The dwellings were constructed from 1935 to 1954. Three comparables have an unfinished basement, two comparables have central air conditioning and each comparable has a garage ranging in size from 308 to 440 square feet of building area. The comparables have sites ranging in size from 6,307 to 7,986 square feet of land area. These properties sold from March 2014 to May 2017 for prices ranging from \$55,000 to \$124,000 or from \$44.89 to \$98.10 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted a grid analysis containing six comparable sales, four of which were not previously submitted as evidence.

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 no reduction in the subject's assessment is warranted.

As an initial matter regarding the appellant's rebuttal, 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 has not considered the appraisal submitted by appellant in conjunction with his rebuttal argument.

The parties submitted 13 suggested comparable sales for the Board's consideration. The Board finds that seven of the comparables submitted by the appellant were located more than 2 miles from the subject property and six of the comparables have significantly smaller dwelling sizes when compared to the subject. The Board also finds that three of the board of review comparables sold in 2014 and 2017 which are less proximate in time to the subject's January 1,

2016 assessment date. The comparables sold from March 2014 to May 2017 for prices ranging from \$3,500 to \$124,000 or from \$4.86 to \$98.10 per square foot of living area, including land. The Board further finds board of review comparable #2 to be most similar to the subject in location, size, design, age and features. Additionally, this property sold in October 2015 for \$55,000 or \$45.53 per square foot of living area, including land, which is proximate in time to the January 1, 2016 assessment date and supports the subject's assessment. The subject's assessment reflects a market value of \$59,521 or \$43.51 per square foot of living area, including land, which falls within the range of the comparable sales in this record. After considering the adjustments to the comparable when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction is 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: March 19, 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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