



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

APPELLANT: Adalberto Lopez
DOCKET NO.: 16-04674.001-R-1
PARCEL NO.: 08-09-321-025

The parties of record before the Property Tax Appeal Board are Adalberto Lopez, 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: \$5,546
IMPR.: \$20,876
TOTAL: \$26,422

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 tri-level dwelling of frame exterior construction with 912 square feet of living area. The dwelling was constructed in 1986. Features of the home include a finished lower level, central air conditioning and a 480 square foot garage. The property has a 6,033 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 six comparable sales located from 1.29 to 5.21 miles from the subject. The comparables consist of tri-level dwellings of frame exterior construction ranging in size from 1,048 to 1,232 square feet of living area. The dwellings were constructed from 1977 to 2006. Each comparable has a finished lower level, five comparables have central air conditioning, one comparable has a fireplace and three comparables have a garage with either 440 or 576 square feet of building area. The comparables have sites ranging in size from 7,971 to 9,763 square feet of land area. The comparables sold from February 2016 to November 2016

for prices ranging from \$10 to \$72,273 or from \$0.01 to \$65.59 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 \$26,422. The subject's assessment reflects a market value of \$79,680 or \$87.37 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 .919 of a mile to 1.594 miles from the subject property. The comparables were improved with tri-level dwellings of brick or frame exterior construction ranging in size from 982 to 1,048 square feet of living area. The dwellings were constructed from 1979 to 1992. Each comparable has a finished lower level, two comparables have central air conditioning and three comparables have a garage ranging in size from 484 to 960 square feet of building area. The comparables have sites ranging in size from 5,278 to 8,440 square feet of land area. These properties sold from January 2014 to August 2017 for prices ranging from \$73,000 to \$125,500 or from \$69.66 to \$125.00 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 nine comparable sales, one of which was 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 ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #1 that appears to be an outlier as the March 2016 sale price of \$10 is considerably below all of the other comparable sales in the record. The Board also gave less weight to the appellant's comparables #3, #4, #5 and #6 due to their distant proximity to the subject. Additionally, the Board gave reduced weight to board of review

comparables #2 and #4 as their 2014 and 2017 sale dates are less proximate in time to the January 1, 2016 assessment date and less likely to reflect the subject's market value as of the lien date.

The Board finds the best evidence of market value to be the appellant's comparable #2, along with board of review comparables #1 and #3. These three comparables are most similar in location, size, design, age and features. These comparables sold from July 2016 to October 2016 for prices ranging from \$69,000 to \$125,500 or from \$65.59 to \$125.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,680 or \$87.36 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. Furthermore, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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: 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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