



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

APPELLANT: Ruben Hegar
DOCKET NO.: 16-04918.001-R-1
PARCEL NO.: 08-17-302-005

The parties of record before the Property Tax Appeal Board are Ruben Hegar, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$6,456
IMPR.: \$27,731
TOTAL: \$34,187

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 two-story dwelling of wood siding exterior construction with 1,848 square feet of living area. The dwelling was constructed in 1958. The home features a full unfinished basement. The property has a 7,822 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 three comparable sales located between .85 of a mile and 2.22 miles from the subject property. The comparables have sites ranging in size from 4,924 to 9,983 square feet of land area. The comparables consist of two-story dwellings of brick or aluminum siding exterior construction ranging in size from 1,524 to 2,064 square feet of living area that were constructed from 1940 to 1950. The appellant did not disclose if the comparables had central air conditioning. Each comparable features an unfinished basement and a garage ranging in size from 280 to 441 square feet of building area. The comparables sold from August

2015 to January 2016 for prices ranging from \$35,000 to \$94,000 or from \$20.59 to \$46.03 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 \$34,187. The subject's assessment reflects a market value of \$103,097 or \$55.78 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 three comparable sales located within .791 of a mile of the subject property. Board of review comparable #3 and the appellant's comparable #3 are the same property.¹ The comparables have sites ranging in size from 6,709 to 9,983 square feet of land area. The comparables consist of one-story or two-story dwellings of brick exterior construction that range in size from 1,638 to 2,042 square feet of living area. The dwellings were constructed from 1950 to 1957. Each comparable has an unfinished basement and a garage ranging in size from 273 to 440 square feet of building area. In addition, one comparable has a fireplace. These properties sold from September 2015 to July 2016 for prices ranging from \$90,000 to \$132,000 or from \$46.03 to \$72.37 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contends that board of review comparable #1 is not comparable due to its different one-story design when compared to the subject's two-story design. In a rebuttal grid analysis, counsel reiterated the three best comparable sales in the record and contended the subject's assessment should be reduced.

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 five suggested comparable sales for the Board's consideration, including the one common comparable. The Board gave less weight to the appellant's comparables #1 and #2 due to their distant locations from the subject being more than 1.22 miles away and their older ages. The Board also gave less weight to board of review comparable #1 due to its dissimilar one-story design when compared to the subject's two-story design.

The Board finds the best evidence of market value to be the parties' common comparable, along with comparable #2 submitted by the board of review. These two comparables are similar to the

¹ The parties differ slightly as to the proximity of the common comparable to the subject property. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

subject in location, dwelling size, design and age. These comparables sold in September 2015 and July 2016 for prices of \$94,000 and \$132,000 or for \$46.03 and \$72.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$103,097 or \$55.78 per square foot of living area, which is supported by the two most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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: February 18, 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

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