



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

APPELLANT: Oscar Sanchez/Co Renovations  
DOCKET NO.: 16-04949.001-R-1  
PARCEL NO.: 08-09-314-021

The parties of record before the Property Tax Appeal Board are Oscar Sanchez/Co Renovations, 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:** \$6,236  
**IMPR.:** \$35,135  
**TOTAL:** \$41,371

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 part two-story and part one-story dwelling of brick exterior construction with 2,543 square feet of living area. The dwelling was constructed in 1958. Features of the property include an unfinished basement, a carport and a detached garage with 672 square feet of building area. The property has a 6,783 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 17, 2015 for a price of \$77,351. To document the sale the appellant provided a copy of a document from the Office of the Sheriff of Lake County titled "Foreclosure Sale Receipt Remaining Balance" disclosing the winning bid amount of \$77,351 and the bidder as Oscar Sanchez. The appellant also submitted a document entitled "Foreclosure Sale Receipt Deposit" from the Lake County

Sheriff and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale. The transfer declaration indicates the property was not advertised for sale and the sale was court ordered. The transfer declaration identified the seller as the Lake County Sheriff's Office. The appellant also submitted a copy of a letter from the attorney that completed the transfer declaration asserting that the property was purchased at the Sheriff's auction and that auction properties are listed on the county's website, therefore, the transfer declaration should have indicated the property was advertised for sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,371. The subject's assessment reflects a market value of \$124,762 or \$49.06 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 two-story dwellings of brick or wood siding exterior construction ranging in size from 2,184 to 2,560 square feet of living area. The dwellings were built from 1945 to 1969. Each property has a basement, one comparable has central air conditioning, and two comparables have garages with 598 and 576 square feet of building area, respectively. Three homes are described as being in average condition, like the subject, and one comparable is reported to be in poor condition. The comparables have sites ranging in size from 5,750 to 10,389 square feet of land area. The sales occurred from December 2016 to July 2017 for prices ranging from \$105,000 to \$183,000 or from \$41.67 to \$83.79 per square foot of living area, including land.

The board of review indicated in its analysis that the sale of the subject property was not a typical transaction and there was no Multiple Listing Service (MLS) listing at the time of sale. The board of review also submitted a copy of the transfer declaration associated with the sale of the subject property. The board of review requested the assessment be sustained.

The appellant's counsel submitted rebuttal comments arguing the board of review did not dispute the sale and its evidence was not responsive or relevant.

### **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 Board gives little weight to the sale of the subject property due to the fact the transaction was ordered by the court, was the result of a foreclosure, and was sold by the Sheriff. The Board finds the elements of compulsion and/or duress undermine the conclusion the property sold in an arm's length transaction reflective of fair cash value.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1, #3 and #4. Even though these sales occurred after the assessment date at issue, the transactions help to demonstrate the sale of the subject property is not representative of fair cash value and lend credence to the appropriateness of the subject's assessment. These comparables were relatively similar to the subject in location, style, construction, features, age, condition and land area. The comparables sold for prices ranging from \$160,000 to \$183,000 or from \$62.50 to \$83.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,762 or \$49.06 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject property is not overvalued. Less weight was given board of review sale #2 due to its poor condition. Based on this record 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.

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Chairman





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Member

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Member





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Member

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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



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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

Oscar Sanchez Co Renovations, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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