



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

APPELLANT: Maria I. Arteaga  
DOCKET NO.: 16-04965.001-R-1  
PARCEL NO.: 04-28-216-015

The parties of record before the Property Tax Appeal Board are Maria I. Arteaga, 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:** \$3,590  
**IMPR.:** \$19,353  
**TOTAL:** \$22,943

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 2-story dwelling of wood siding exterior construction with 1,344 square feet of living area. The dwelling was constructed in 1906. Features of the home include an unfinished basement and a 440 square foot garage. The property has a 7,958 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales located within .69 of a mile of the subject property. The comparables have sites ranging in size from 5,800 to 20,400 square feet of land area. The comparables consist of 2-story dwellings of concrete block or wood siding exterior construction that range in size from 1,152 to 1,564 square feet of living area. The homes were constructed from 1900 to 1920. Each comparable features an unfinished basement and a garage ranging in size from 240 to 576 square feet of building area. The appellant did not disclose if the comparables have central air conditioning. The comparables sold from February

2015 to June 2016 for prices ranging from \$9,100 to \$59,900 or from \$5.82 to \$46.51 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 \$22,943. The subject's assessment reflects a market value of \$69,189 or \$51.48 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 within three blocks or .28 of a mile of the subject. The comparables have sites ranging in size from 7,000 to 10,000 square feet of land area. The comparables consist of 1.5-story, 1.75-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 1,224 to 1,525 square feet of living area. The dwellings were constructed from 1906 to 1928. Each comparable has an unfinished basement; one comparable has central air conditioning and a fireplace; and each comparable has a garage ranging in size from 276 to 800 square feet of building area. These properties sold from November 2015 to October 2016 for prices ranging from \$70,000 to \$85,000 or from \$45.90 to \$68.63 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 sales #2, #3 and #4 are not comparable to the subject due to their dissimilar 1.5-story and 1.75-story designs when compared to the subject's 2-story design. In a rebuttal grid analysis, counsel reiterated the eight best comparable sales in the record, which includes board of review comparable #1 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 eleven suggested comparable sales for the Board's consideration. The Board finds the appellant's comparable sale #1 appears to be an outlier since it sold in October 2015 for a price of \$9,100 or \$5.82 per square foot of living area, including land, which is significantly less than the remaining comparable sales in the record. The Board gave reduced weight to board of review comparable #4 due to its' superior age and features when compared to the subject.

The Board finds the best evidence of market value to be comparables #2 through #7 submitted by the appellant, along with board of review comparables #1 through #3. These nine comparables are similar to the subject in location, dwelling size, design, age and features. These comparables

sold from February 2015 to October 2016 for prices ranging from \$22,900 to \$85,000 or from \$17.72 to \$68.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$69,189 or \$51.48 per square foot of living area, which falls within the range of the 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.

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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: February 18, 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

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APPELLANT

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COUNTY

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