



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

APPELLANT: Crecencio Padron
DOCKET NO.: 17-01703.001-R-1
PARCEL NO.: 08-07-329-008

The parties of record before the Property Tax Appeal Board are Crecencio Padron, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$6,589
IMPR.: \$56,192
TOTAL: \$62,781

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 2017 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 wood siding exterior construction with 1,644 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 420 square foot attached garage. The property has a 15,573 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 within 1.98 miles from the subject property. The comparables have sites that range in size from 5,885 to 15,938 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that range in size from 1,520 to 1,666 square feet of living area. The homes were built from 1984 to 1994. Each comparable has an unfinished basement, two comparables have central air

conditioning and two comparables have a garage with 400 or 560 square feet of building area. The comparables sold from February to April 2017 for prices ranging from \$112,000 to \$167,500 or from \$72.07 to \$110.20 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$55,342.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,781. The subject's assessment reflects a market value of \$189,385 or \$115.20 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% 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 approximately 0.87 of a mile from the subject property. The board of review comparable #2 is the same property as the appellant comparable #3. The comparables have sites that range in size from 7,199 to 17,522 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that range in size from 1,232 to 1,520 square feet of living area. The homes were built from 1986 to 1994. Each comparable has an unfinished basement and a garage ranging in size from 400 to 624 square feet of building area. Two comparables have central air conditioning. The comparables sold from July 2015 to May 2017 for prices ranging from \$136,000 to \$167,500 or from \$110.20 to \$120.61 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains six comparables for the Board's consideration with one sale common to both parties. The Board gave less weight to appellant's comparable #1 which appears to be an outlier as the sale price is significantly lower than other comparables. This sale is also located nearly two miles from the subject property. The Board also gave little weight to board of review comparable #4 which sold in 2015, too remote in time to be indicative of the subject's market value as of January 1, 2017. The Board finds the best evidence of market value to be the remaining comparables, including the common comparable, which are more similar in location, design and most features. Each of these four comparables is older in age than the subject and three have a smaller site size and when compared to the subject, suggesting upward adjustments. These four comparables sold from July 2016 to May 2017 for prices ranging from \$136,000 to \$167,500 or from \$95.44 to \$120.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$189,385 or \$115.20 per square foot of living area, including land, which falls above the overall market value range and within the price per square foot range established by the best comparable sales in this record. After considering adjustments

to the comparables for older age, features and smaller site size when compared to the subject, 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.



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: August 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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APPELLANT

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COUNTY

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