



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

APPELLANT: Mary Lopez
DOCKET NO.: 17-02022.001-R-1
PARCEL NO.: 08-21-107-007

The parties of record before the Property Tax Appeal Board are Mary Lopez, 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: \$7,981
IMPR.: \$45,514
TOTAL: \$53,495

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 two-story duplex multi-family dwelling of brick exterior construction with 2,220 square feet of living area. The dwelling was constructed in 1958. Features of the dwelling include a full unfinished basement, central air conditioning and a detached 460 square foot garage. The property has an 8,382 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, one of which is located in the same neighborhood as the subject property and which are from .51 of a mile to 1.23-miles from the subject. The comparables have sites ranging in size from 7,333 to 7,657 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 1,824 to 2,520 square feet of living area. The dwellings were constructed from 1952 to 1964.

Each comparable features a full unfinished basement, two comparables each have a fireplace and two comparables each have a garage of 621 and 440 square feet of building area, respectively. The comparables sold from July to October 2016 for prices ranging from \$132,000 to \$159,000 or from \$63.10 to \$72.37 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 \$53,495. The subject's assessment reflects a market value of \$161,373 or \$72.69 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 response to the appellant's evidence, the board of review submitted a memorandum noting that appellant's comparable #1 was a single-family dwelling differing from the subject's duplex design. The memorandum also noted that appellant's comparable #2 is not full brick and lacks a garage amenity. Furthermore, it was noted that while the subject has air conditioning, none of the appellant's comparables have air conditioning.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, where comparable #4 is the same property as appellant's comparable #2. The properties are located from .218 of a mile to 1.234-miles from the subject. The comparables have sites ranging in size from 5,743 to 8,422 square feet of land area and are improved with two-story duplex or triplex dwellings of brick or wood siding exterior construction that range in size from 2,184 to 2,692 square feet of living area. The dwellings were constructed from 1925 to 1962 with the older dwelling having a reported effective age of 1955. Each comparable features a full unfinished basement, comparable #3 has central air conditioning and two comparables each have a garage of 380 and 576 square feet of building area, respectively. The comparables sold from March 2016 to May 2017 for prices ranging from \$159,000 to \$183,000 or from \$63.10 to \$74.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of six comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which was reported to be a dissimilar single-family dwelling as compared to the subject's multi-family design as this assertion was not refuted in any rebuttal filing by the appellant.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review comparable sales, where there is one common property presented. The comparables have varying degrees of similarity to the subject in location, exterior construction, age, size and/or features. These five most similar comparables sold from March 2016 to May 2017 for prices ranging from \$132,000 to \$183,000 or from \$63.10 to \$74.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$161,373 or \$72.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported after considering adjustments for differences such as air conditioning and/or garage amenities. Based on this evidence, 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: May 26, 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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