



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

APPELLANT: Jose Fajardo
DOCKET NO.: 17-02077.001-R-1
PARCEL NO.: 08-18-219-003

The parties of record before the Property Tax Appeal Board are Jose Fajardo, 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 **a reduction** 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: \$18,999
IMPR.: \$42,157
TOTAL: \$61,156

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 dwelling of brick and wood siding exterior construction with 2,493 square feet of living area. The dwelling was constructed in 1966. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 529 square foot garage. The property has a 12,445 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 five comparable sales located from .59 of a mile to 2.48 miles from the subject property. The comparables have sites ranging in size from 6,385 to 20,927 square feet of land area and consist of two-story dwellings of brick, aluminum or wood siding exterior construction that range in size from 1,536 to 2,520 square feet of living area. The dwellings were constructed from 1962 to 1970. One comparable has no basement and four

comparables have unfinished basements, three comparables have central air conditioning, one comparable has a fireplace and two comparables each have a garage containing 396 or 504 square feet of building area. The comparables sold from August 2015 to November 2016 for prices ranging from \$95,000 to \$162,500 or from \$38.90 to \$74.30 per square foot of living area, including land. Based on the comparable sales 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 \$69,387. The subject's assessment reflects a market value of \$209,312 or \$83.96 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 appeal, the board of review asserted that the appellant's comparable #1 is a multi-family dwelling, unlike the subject's single-family design.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located between 1.64 and 1.86 miles from the subject property. The comparables have sites ranging in size from 11,191 to 14,410 square feet of land area and are improved with two-story dwellings of brick and wood siding or wood siding and masonry exterior construction ranging in size from 2,130 to 2,493 square feet of living area. The dwellings were constructed from 1963 to 1979. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 600 square feet of building area. These properties sold from June to August 2016 for prices ranging from \$205,000 to \$214,000 or from \$84.57 to \$98.07 per square foot of living area, including land. The board of review provided property record cards of the subject and the comparables, along with a document labeled "Last Posted Uniformity Report" that does not address the appellant's overvaluation argument. Based on the comparable sales 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in sale date, location, land area, dwelling size, design, age and features. However, the Board gave less weight to the appellant's comparable #3 as it is smaller in

¹ The board of review did not provide substantive documentary evidence, such as a property record card, to support their claim that the appellant's comparable #1 consists of a multi-family dwelling.

dwelling size and located more than 2 miles away from the subject. The Board finds the appellant's comparable #5, along with board of review comparables #2 and #3 with sales that occurred in 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. The Board also gave reduced weight to board of review comparable #1 which differs from the subject in age.

The Board finds, on this limited record, the best evidence of market value to be the appellant's comparable sales #1, #2 and #4. Although these comparables have varying degrees of similarity when compared to the subject, the homes are somewhat similar to the subject in dwelling size and age. These comparables sold in February and August 2016 for prices ranging from \$110,000 to \$162,500 or from \$46.91 to \$74.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$209,312 or \$83.96 per square foot of living area, including land, which is above the range established by the comparable sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence the Board finds a reduction in the subject's assessment is 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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