



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

APPELLANT: Francisco Bernal
DOCKET NO.: 17-03002.001-R-1
PARCEL NO.: 08-16-314-001

The parties of record before the Property Tax Appeal Board are Francisco Bernal, the appellant; 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: \$5,354
IMPR.: \$36,731
TOTAL: \$42,085

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 wood siding construction with 1,248 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot garage. The property has a 5,623 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 six comparables located from 2.29 to 4.03 miles from the subject property. The comparables are described as two-story dwellings of wood or aluminum siding exterior construction ranging in size from 1,188 to 1,392 square feet of living area and were constructed from 1992 to 2004. The comparables have full unfinished basements; three comparables have central air conditioning; and two comparables each have a garage with either 260 to 528 square feet of building area. The comparables have sites ranging in size from 4,422 to 9,583 square feet of land area. The comparables sold from April 2016 to November 2017 for

prices ranging from \$50,000 to \$134,900 or from \$41.67 to \$96.91 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,085. The subject's assessment reflects a market value of \$126,953 or \$101.73 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 the subject's assessment, the board of review submitted information on eight comparable sales located from 1.331 to 1.868 miles from the subject property. The comparables are improved with one, tri-level; one, two-story; two, one-story; and four, part two-story and part one-story dwellings¹ of wood or aluminum siding exterior construction ranging in size from 1,130 to 1,428 square feet of living area and were constructed from 1994 to 2006. Six comparables have either partial or full unfinished basements; two comparables have no basement; five comparables have central air conditioning; four comparables each have one fireplace and each comparable has a garage ranging in size from 400 to 918 square feet of building area. The comparables have sites ranging in size from 3,370 to 10,211 square feet of land area. The comparables sold from March 2016 to September 2018 for prices ranging from \$123,000 to \$182,000 or from \$98.27 to \$150.17 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 14 comparable sales for the Board's consideration, none of which are truly similar to the subject. For example, both parties comparables are located outside the subject neighborhood and over 1.3 miles from the subject. In addition, board of review comparables #1, #4, and #8 sold in 2018 which is less proximate in time to the subject's January 1, 2017 assessment date. Board of review comparables #2, #4 and #8 were dissimilar one-story or tri-level style dwellings when compared to the subject's two-story design. Board of review comparables #5, #6 and #7 were dissimilar attached single-family dwellings as compared to the subject's detached single-family dwelling. Excluding board of review comparables #1, #2 and #4 through #8, the Board finds the remaining comparables sold proximate in time to the subject's lien date at issue and are similar to the subject in dwelling size, design, age and features. These comparables sold from March 2016 to November 2017 for prices ranging from \$50,000 to

¹ Based on the photographic evidence presented by the board of review, comparables #5, #6 and #7 appear to be attached single-family dwellings.

\$162,000 or from \$41.67 to \$113.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$126,953 or \$101.73 per square foot of living area, including land which falls within the range established by the remaining comparable sales in the record. After considering necessary 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 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



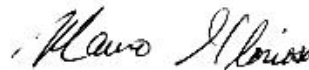
Member

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: January 21, 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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