



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

APPELLANT: Jose M Espinoza  
DOCKET NO.: 17-03008.001-R-1  
PARCEL NO.: 08-29-221-017

The parties of record before the Property Tax Appeal Board are Jose M Espinoza, 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:** \$8,045  
**IMPR.:** \$11,912  
**TOTAL:** \$19,957

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 1-story dwelling of wood siding exterior construction with 700 square feet of living area. The dwelling was constructed in 1924. Features of the home include a full unfinished basement and central air conditioning. The property has a 9,505 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<sup>1</sup> comparable sales located from .75 of a mile to 1.98 miles from the subject. The comparables are described as one, 1.25-story and four, 1-story dwellings of aluminum or wood siding exterior construction ranging in size from 704 to 937 square feet of living area and were constructed from 1901 to 1948. Three comparables have either partial or full unfinished basements; two comparables have crawl space foundations; one comparable has central air conditioning; one comparable has a fireplace and three comparables

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<sup>1</sup> The appellant's comparable #4 was submitted twice in the appellant's grid analysis.

each have a garage ranging in size from 352 to 576 square feet of building area. The comparables are situated on sites ranging in size from 5,452 to 9,818 square feet of land area. The comparables sold from August 2016 to January 2017 for prices ranging from \$17,500 to \$44,000 or from \$22.10 to \$62.50 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 \$19,957. The subject's assessment reflects a market value of \$60,202 or \$86.00 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 four comparable sales located within .531 of a mile of the subject. The comparables are described as one-story dwellings of aluminum or wood siding exterior construction ranging in size from 748 to 770 square feet of living area and were constructed in 1920 or 1925. Features of each comparable include a full unfinished basement and a garage ranging in size from 342 to 400 square feet of building area. The comparables are situated on sites ranging in size from 5,055 to 9,656 square feet of land area. The comparables sold from June 2016 to December 2017 for prices ranging from \$56,000 to \$112,000 or from \$74.87 to \$145.45 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 Board finds the parties submitted nine comparable sales for consideration. The Board gave less weight to appellant's comparables for their distant locations from the subject property and/or dissimilar ages when compared to the subject. In addition, two comparables have crawl space foundations unlike the subject's full basement foundation.

The Board finds the best evidence of market value for the subject property to be the board of review comparables. These comparables are similar to the subject in location, dwelling size, design, age and features. However, all have garages and lack central air conditioning unlike the subject. The comparables sold from June 2016 to December 2017 for prices ranging from \$56,000 to \$112,000 or from \$74.87 to \$145.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$60,202 or \$86.00 per square foot of living area, including land which falls within the range established by the best 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 supported and 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.

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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: January 21, 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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COUNTY

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