



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

APPELLANT: Alejandro Vargas Figueroa
DOCKET NO.: 17-03010.001-R-1
PARCEL NO.: 07-25-117-014

The parties of record before the Property Tax Appeal Board are Alejandro Vargas Figueroa, 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: \$9,007
IMPR.: \$25,599
TOTAL: \$34,606

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 is improved with a tri-level style single family dwelling with wood-siding containing 1,096 square feet of above-grade living area. The dwelling was constructed in 1978. Features of the property include a lower level with 528 square feet of finished area, central air conditioning, and a detached two-car garage with 480 square feet of building area. The property has a 7,382 square foot site and is located in Park City, 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 comparable sales located from 1.58 to 4.96 miles from the subject property. The comparables are improved with tri-level or split-level style dwellings with aluminum or wood siding that range in size from 982 to 1,152 square feet of above-grade living area. The dwellings were built from 1972 to 1986. Each home has a lower level with finished area ranging in size from 528 to 1,144 square feet. Five comparables have central air conditioning and either an attached or detached garage ranging in size from 480 to 576 square

feet of building area. The comparables have sites ranging in size from 3,325 to 12,952 square feet of land area. The sales occurred from March 2016 to December 2017 for prices ranging from \$10 to \$83,777 or from \$.01 to \$85.31 per square foot of above-grade living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$19,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,596. The subject's assessment reflects a market value of \$107,379 or \$97.97 per square foot of above-grade 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 the subject's neighborhood code as assigned by the local assessor and within .172 of a mile of the subject property. The properties are improved with three, tri-level style dwellings and one, split-level style dwelling with wood siding that range in size from 1,048 to 1,096 square feet of above-grade living area. The homes were built from 1978 to 1987. Each home has a lower level with finished area containing either 528 or 1,004 square feet. Three comparables each have central air conditioning and a garage with 400 or 528 square feet of building area. The comparables have sites ranging in size from 7,055 to 7,542 square feet of land area. The sales occurred from April to September 2015 for prices ranging from \$125,000 to \$160,000 or from \$119.27 to \$145.99 per square foot of above-grade living area, including land. The board of review also submitted the property record card for the subject which revealed that the subject property sold in September 2014 for a price of \$125,000. Based on this evidence, the board of review requested the assessment be sustained.

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 ten comparable sales for the Board's consideration with varying degrees of similarity to the subject property. The Board gave less weight to the appellant's comparable sales due to their more distant locations from the subject property and also being outside of the subject's neighborhood code. Only two of the appellant's comparables were located less than 2 miles from the subject property. The Board also gave less weight to board of review comparable #1 due to this property not having a garage or central air conditioning, unlike the subject.

The Board finds the best evidence of market value to be the comparable sales #2, #3 and #4 submitted by the board of review. These comparables were most similar to the subject property in location, age, style, size and features. These most similar comparables sold for prices ranging from \$125,000 to \$153,500 or from \$119.27 to \$140.05 per square foot of above-grade living

area, including land. The subject's assessment reflects a market value of \$107,379 or \$97.97 per square foot of above-grade living area, including land, which is below the range established by the best comparable sales in this record. The Board notes that the board of review comparable sales occurred in 2015, which is dated when compared to the subject's January 1, 2017 assessment date, however, the subject's market value as reflected by its assessment appears to be supported and not overvalued given that the subject property was purchased in September 2014 for a price of \$125,000, which is greater than the market value reflected by the subject's 2017 assessment. 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: April 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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