



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

APPELLANT: Lilia Rodriguez  
DOCKET NO.: 17-03086.001-R-1  
PARCEL NO.: 08-20-409-074

The parties of record before the Property Tax Appeal Board are Lilia Rodriguez, 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:** \$7,308  
**IMPR.:** \$25,135  
**TOTAL:** \$32,443

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 1-1/2-story single-family dwelling with an aluminum-siding exterior finish. The dwelling was built in 1953 and contains 1,612 square feet of living area. Features of the home include an unfinished basement, a fireplace, and a 506-square foot garage. The dwelling is situated on a 6,907 square foot site and located in Waukegan Township, Lake County.

The appellant alleged overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales.<sup>1</sup> The dwellings are located from .87 of a mile to 2.28 miles from the subject and none are in the same assessment neighborhood as the subject property. The dwellings are situated on sites ranging from 6,328 to 7,500 square feet of land area. The comparables were built between 1953 and 1960 and consist of 1-1/2-story brick or

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<sup>1</sup> The appellant's comparable sales are set forth on two grid analyses; for ease of reference, Property Tax Appeal Board has re-numbered the second set of comparables as #4 through #6.

aluminum-sided dwellings that range in size from 1,523 to 1,777 square feet of living area. Five dwellings have unfinished basements and one has a concrete slab foundation; two comparables have central air-conditioning; and five comparables each have a garage ranging in size from 308 to 576 square feet of building area. The comparables sold from February 2016 to August 2017 for prices ranging from \$32,000 to \$83,000 or from \$18.40 to \$46.71 per square foot of living area, land included. Based on the comparable evidence, the appellant requested a reduction in the subject's total assessment to \$19,998 to reflect a market value of \$60,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,443. The subject's assessment reflects a market value of approximately \$97,867 or \$60.71 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 its contention of the correct assessment, the board of review submitted a 2-page grid analysis and property record cards containing information on the subject and eight comparable sales.<sup>2</sup> The comparables are located from .258 to .962 of a mile from the subject and share the same assessment neighborhood code with the subject property. The comparables consist of 1-1/2-story brick or aluminum-sided dwellings that were built between 1950 and 1957. The dwellings are situated on sites ranging in size from 5,824 to 8,778 square feet of land area and contain from 1,382 to 1,772 square feet of living area. Seven comparables each feature an unfinished basement and one has a concrete slab foundation. Four comparables have central air-conditioning and one comparable has a fireplace. Each comparable has a garage ranging in size from 200 to 528 square feet of building area. The comparables sold from July 2016 to August 2018 for prices ranging from \$90,000 to \$162,500 or from \$63.56 to \$110.35 per square foot of living area, land included.

Based on the foregoing 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 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #3, #4, and #6 based on their locations being more than 1.5 miles distant from the subject property. Additionally, appellant's comparable #4 lacks a garage and comparable #6 lacks a basement,

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<sup>2</sup> The board of review comparable sales are set forth on two grid analyses; for ease of reference, Property Tax Appeal Board has re-numbered the second set of comparables as #5 through #8.

both of which are dissimilar to the subject. The Board gave less weight to appellant's comparable #5 as this sale appears to be an outlier based on its low sale price relative to the remaining comparables submitted by the parties. Finally, the Board gave less weight to board of review comparable #5 which has a slab foundation, dissimilar to the subject's basement, and comparable #6 based on its sale date in 2018 being too remote in time from the subject's January 1, 2017 assessment date at issue, and thus less likely to reflect subject's market value as of that date.

The Board finds that board of review comparables #1, #2, #3, #4, #7, and #8, along with appellant's comparable #2 are the most similar to the subject in terms of proximity to the subject, age, design, dwelling and lot sizes and most features. However, board of review comparables #1, #3, #7 and #8 each have a superior central air-conditioning amenity which the subject lacks, therefore requiring downward adjustments in order to make these properties more equivalent to the subject. The best comparable sales in this record sold from July 2016 to November 2017 for prices ranging from \$63,050 to \$162,500 or from \$40.42 to \$110.35 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$97,867 or \$60.71 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments for differences in the comparables when compared to the subject, the Board finds that the subject is not overvalued and no reduction in the subject's assessment is warranted.

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: June 16, 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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