



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

APPELLANT: Ana Giles  
DOCKET NO.: 17-03089.001-R-1  
PARCEL NO.: 08-29-105-008

The parties of record before the Property Tax Appeal Board are Ana Giles, 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:** \$7,112  
**IMPR.:** \$15,601  
**TOTAL:** \$22,713

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 one-story dwelling of frame exterior construction with 1,368 square feet of living area. The dwelling was constructed in 1950. Features of the home include a partial unfinished basement and a 308-square foot garage. The property has a 7,469-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 three comparable sales located from 1.42 to 3.27 miles from the subject. The comparables consist of one-story dwellings of brick or wood-siding exterior construction ranging in size from 720 to 1,541 square feet of living area. The dwellings were constructed from 1950 to 1957. Each comparable has an unfinished basement; one comparable has central air conditioning; one comparable has a fireplace; and two comparables have a garage containing either 315 or 440 square feet of building area. The comparables have sites ranging in size from 7,284 to 20,892 square feet of land area. The comparables sold from April to

December 2016 for prices ranging from \$3,500 to \$40,000 or from \$4.86 to \$32.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$11,666 which reflects a market value of \$35,000 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 \$22,713. The subject's assessment reflects a market value of \$68,516 or \$50.08 per square foot of living area, land included, when applying 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<sup>1</sup> and property record cards containing information on eight comparable sales located from .095 to .559 of a mile from the subject property. The comparables were improved with one-story dwellings of brick, wood-siding, or aluminum-siding exterior construction ranging in size from 1,168 to 1,504 square feet of living area. The dwellings were constructed between 1945 and 1965. The comparables each have a basement with seven having finished areas; four comparables have central air conditioning; one home has a fireplace; and each comparable has a garage ranging in size from 264 to 768 square feet of building area. The comparables have sites ranging in size from 5,028 to 8,537 square feet of land area. These properties sold from March 2016 to August 2018 for prices ranging from \$73,679 to \$138,000 or from \$59.32 to \$104.45 per square foot of living area, including land.

Based on this 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 no reduction in the subject's assessment is warranted.

The parties submitted 11 suggested comparable sales for the Board's consideration. The Board gave reduced weight to the three comparables submitted by the appellant based on their locations being 1.42 to 3.27 miles from the subject property, particularly since other comparables more proximate in distance to the subject were available for analysis. Furthermore, appellant's comparable #3 appears to be an outlier given its sale price of \$3,500 and this sale being described as "unqualified" which calls into question the condition of the property and the circumstances of this transaction. The Board also finds that the board of review comparables #1 and #5 sold in July and August 2018 which is 19 and 20 months removed from the subject's January 1, 2017 assessment date and therefore less likely to be reflective of subject's market value as of the assessment date at issue. Finally, the Board gave less weight to board of review

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<sup>1</sup> For ease of reference, Property Tax Appeal Board has re-numbered the second page of board of review's comparables as #5 through #8.

comparable #3 which lacks a basement amenity, dissimilar to the subject's 1,067-square foot basement, and comparables #4 and #8 which feature central air-conditioning amenity, unlike the subject.

The remaining three board of review comparables were the most similar to the subject in location, size, design, age and features. They sold from March 2016 to September 2017 for prices ranging from \$78,000 to \$133,000 or from \$53.13 to \$104.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$68,516 or \$50.08 per square foot of living area, including land, which falls below the range of the best 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 the assessment is well supported and no reduction 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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