



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

APPELLANT: Margarita Dominguez
DOCKET NO.: 17-03092.001-R-1
PARCEL NO.: 08-17-114-001

The parties of record before the Property Tax Appeal Board are Margarita Dominguez, 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: \$6,740
IMPR.: \$15,726
TOTAL: \$22,466

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, asbestos-sided dwelling containing 960 square feet of living area that was constructed in 1957. Features of the home include a concrete slab foundation and a detached 440-square foot garage. The dwelling is situated on a 7,078-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 a grid analysis of six comparable sales located from .06 of a mile to 3.63 miles from the subject with one property having the same neighborhood code as assigned to the subject property by the local assessor. The parcels consist of lots ranging in size from 4,556 to 8,352 square feet of land area and each is improved with one-story wood, aluminum, or asbestos-sided dwelling ranging in size from 864 to 960 square feet of living area. The homes were built from 1950 to 1960 and each is built on a concrete slab foundation. One home has central air-conditioning. Five dwellings each have a detached garage ranging in size from 280 to 660 square

feet of building area. The sales of the comparables occurred from March to August 2016 for prices ranging from \$18,221 to \$52,000 or from \$19.16 to \$54.17 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$13,332 to reflect a market value of \$40,000 or \$41.67 per square foot of living area, including land, 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 \$22,466. The subject's assessment reflects a market value of approximately \$67,771 or \$70.59 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 two grid analyses and property record cards containing information on the subject and eight comparable sales located from .05 to .344 of a mile from the subject. Four properties were located in the same neighborhood code as assigned to the subject property by the local assessor.¹ The parcels are improved with one-story aluminum or wood-sided dwellings that range in size from 864 to 1,096 square feet of living area. The dwellings were constructed from 1950 to 1957 on lots ranging in size from 6,144 to 10,584 square feet of land area. Six comparables were each built on a concrete slab foundation and two feature full unfinished basements. Two dwellings have central air-conditioning, and seven dwellings each have a detached garage ranging in size from 308 to 528 square feet of building area. The sales of the comparables occurred from April 2016 to September 2018 for prices ranging from \$60,000 to \$144,500 or from \$62.50 to \$134.79 per square foot of living area, including land. The board of review submission also includes a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale of the subject property in July 2015 for a price of \$60,000.

Based on this evidence, the board of review requested that the subject'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 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, and #5 due to being approximately two miles or more distant, and in a different assessment

¹ The board of review comparable sales are set forth on two separate grid analyses; for ease of reference, Property Tax Appeal Board has re-numbered the second set of comparables as #5 through #8.

neighborhoods from the subject property. The Board gave less weight to appellant's comparable #2, along with board of review comparables #5 and #6 due to each of these dwellings having central air-conditioning amenity, unlike the subject. Finally, the Board gave reduced weight to board of review comparables #7 and #8 based on these homes having basements, unlike the subject which has a concrete slab foundation, and board of review comparable #2 based on its sale in September 2018 being too remote in time from the January 1, 2017 assessment date at issue, and thus less likely to be indicative of the subject's approximate market value as of that date.

The Board finds that the best comparables in this record are appellant's comparable sales #4 and #6, along with board of review comparables #1, #3, and #4. These 5 comparables are relatively similar to the subject in terms of physical proximity to the subject, lot size, dwelling size, design, age, foundation, and most features. The sales of these comparables occurred from March 2016 to June 2017 for prices ranging from \$47,000 to \$124,900 or from \$49.79 to \$130.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,771 or \$70.59 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 to the comparables for differences relative to the subject property, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its assessment is supported 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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