



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

APPELLANT: Jesus Zaragoza
DOCKET NO.: 17-03093.001-R-1
PARCEL NO.: 08-08-303-008

The parties of record before the Property Tax Appeal Board are Jesus Zaragoza, 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: \$5,579
IMPR.: \$18,331
TOTAL: \$23,910

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 wood siding exterior construction with 864 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full unfinished basement and a 484 square foot garage. The property has a 5,859 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 15 comparable sales located between 1.25 and 4.72 miles from the subject property. The comparables have sites ranging in size from 5,602 to 17,605 square feet of land area. The comparables were improved with one-story dwellings of brick, aluminum or wood siding exterior construction ranging in size from 756 to 992 square feet of living area. The dwellings were built from 1940 to 1960. Eleven comparables each have an unfinished basement, four comparables have central air conditioning, one comparable has a fireplace and eleven comparables each have a garage ranging in size from 264 to 560 square feet

of building area. The comparables sold from October 2016 to January 2018 for prices ranging from \$12,000 to \$80,000 or from \$12.10 to \$82.99 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,910. The subject's assessment reflects a market value of \$72,127 or \$83.47 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 information on eight comparable sales located in the same neighborhood code as the subject property as assigned by the township assessor and within .195 of a mile of the subject. The comparables have sites ranging in size from 5,830 to 6,999 square feet of land area. The comparables were improved with one-story dwellings of wood siding exterior construction ranging in size from 768 to 912 square feet of living area. The dwellings were built from 1953 to 1955 and each home features an unfinished basement. In addition, three comparables have central air conditioning and five comparables each have a garage ranging in size from 352 to 864 square feet of building area. The comparables sold from April 2016 to November 2017 for prices ranging from \$87,501 to \$133,900 or from \$108.55 to \$156.38 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 a reduction in the subject's assessment is not warranted.

The parties submitted 23 comparable sales for the Board's consideration. The Board gave less weight to the 15 comparables that were submitted by the appellant because they are located distant from the subject as the properties were more than 1.25 miles away. Furthermore, four of the appellant's comparables lack a basement and four of the comparables each lack a garage unlike the subject. The Board gave reduced weight to board of review comparables #2, #7 and #8 as they also lack a garage unlike the subject.

The Board finds the best evidence of market value to be comparable sales #1, #3, #4, #5 and #6 submitted by the board of review. These five comparables were similar to the subject in location, dwelling size, design, age and features. These comparables sold from April 2016 to November 2017 for prices ranging from \$87,501 to \$133,900 or from \$108.55 to \$154.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$72,127 or \$83.47 per square foot of living area, including land, which is below the range established by the most similar comparable sales in this record. The evidence suggests the subject property is under-assessed. Therefore, 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: January 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jesus Zaragoza
2107 Delaware Rd
Waukegan, IL 60087

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085