



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

APPELLANT: Jorge Lopez  
DOCKET NO.: 17-03153.001-R-1  
PARCEL NO.: 08-20-115-008

The parties of record before the Property Tax Appeal Board are Jorge Lopez, 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:** \$10,879  
**IMPR.:** \$32,678  
**TOTAL:** \$43,557

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 brick exterior construction with 1,488 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and a 660 square foot attached garage. The subject's bathroom count includes two full and one half bathroom. The property has a 10,283 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 nine comparable sales located within 3.41 miles from the subject property. All the comparables are located outside the neighborhood code assigned by the township assessor to the subject. The comparables have sites that range in size from 5,845 to 19,623 square feet of land area and are improved with one-story dwellings of brick, aluminum or wood siding exterior construction that range in size from 1,266 to 1,541 square feet of living

area. The homes were built from 1950 to 1964. Eight of the comparables have an unfinished basement and one comparable has a crawl space foundation. Eight of the comparables have a garage ranging in size from 252 to 504 square feet of building area. Two of the comparables have central air conditioning and three of the comparables have one fireplace. Six of the comparables have one full bathroom while three have one full and one half bathroom. The comparables sold from February 2016 to December 2017 for prices ranging from \$35,000 to \$92,000 or from \$22.71 to \$68.45 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$13,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,557. The subject's assessment reflects a market value of \$131,394 or \$88.30 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 six comparable sales located within approximately 0.27 of a mile from the subject property and in the same neighborhood code assigned by the township assessor as the subject. The comparables have sites that range in size from 7,810 to 13,650 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,271 to 1,603 square feet of living area. Each comparable has an unfinished basement and a garage ranging in size from 300 to 567 square feet of building area. Five of the comparables have central air conditioning and four of the comparables have one fireplace. One comparable has two full and one half bathrooms, three comparables have one full and one half bathroom and two comparables have one full bathroom. The comparables sold from January 2016 to August 2018 for prices ranging from \$138,000 to \$198,250 or from \$87.34 to \$155.98 per square foot of living area, land included. Based on this evidence, the board of review requested 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 a reduction in the subject's assessment is not warranted.

The parties submitted 15 comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #4, #6, #7 and #9 as these sales are located farther than one mile from the subject property. The Board gave little weight to the appellant's comparables #1 and #5 as well as board of review #2 due to a lack of central air conditioning when compared to the subject. The Board gave less weight to the appellant's comparable #8 which is identified as an unqualified sale calling into question the arm's length nature of the transaction. The Board also gave reduced weight to the board of review comparables #5 and #6 which have sales dates in 2018 that are considered to remote in time to be indicative of the subject's estimated market value as of its January 1, 2017 assessment date.

The Board finds the best evidence of market value to be board of review comparables #1, #3 and #4 which are more similar in location, land area, age, design, dwelling size, basement area and features when compared to the subject. These most similar comparables sold from January 2016 to September 2017 for prices ranging from \$138,000 to \$169,000 or from \$89.32 to \$127.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,394 or \$88.30 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. The Board finds that the board of review comparable #3 is most similar to the subject. This comparable sold for \$138,000 or \$89.32 per square foot of living area, land included. After considering adjustments to the comparables for differences from the subject, 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: July 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

Jorge Lopez  
2339 Hyde Park Avenue  
Waukegan, IL 60085

COUNTY

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