



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

APPELLANT: Maria N. Giliana
DOCKET NO.: 17-03154.001-R-1
PARCEL NO.: 08-09-204-020

The parties of record before the Property Tax Appeal Board are Maria N. Giliana, 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: \$20,282
IMPR.: \$27,852
TOTAL: \$48,134

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 2-story dwelling of brick exterior construction with 2,256 square feet of living area. The dwelling was constructed in 1910. Features of the home include an unfinished full basement, a fireplace and a 484 square foot detached garage. The property has an 18,519 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 five comparable sales located from 3.36 to 4.72 miles from the subject property. The appellant's comparable #2 was the same property as comparable #6. The comparables have sites that range in size from 3,750 to 9,000 square feet of land area that are improved with 2-story dwellings of brick, aluminum or wood siding exterior construction that range in size from 1,805 to 2,250 square feet of living area. The homes were built from 1901 to 1920. Each comparable has an unfinished basement, one comparable has a fireplace and three of the comparables have a garage ranging in size from 324 to 704 square feet of building

area. The comparables sold from April 2016 to May 2017 for prices ranging from \$500 to \$61,000 or from \$0.23 to \$27.11 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$16,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,134. The subject's assessment reflects a market value of \$145,201 or \$64.36 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 from approximately 0.15 to 1.38 miles from the subject property. The comparables have sites that range in size from 6,742 to 26,259 square feet of land area and are improved with six 2-story and two 1.5-story dwellings of brick or aluminum siding exterior construction that range in size from 2,006 to 2,309 square feet of living area. The comparables were built from 1901 to 1938. Each comparable has an unfinished basement, one or two fireplaces and a garage ranging in size from 288 to 576 square feet of building area. Three of the comparables each have central air conditioning. The comparables sold from May 2016 to January 2018 for prices ranging from \$142,000 to \$212,000 or from \$64.96 to \$105.37 per square foot of living area, land included.

The board of review also submitted a PTAX-203 Illinois Real Estate Transfer Declaration associated with a June 2018 sale of the subject property. 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 13 comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as they are located farther than three miles from the subject property. Additionally, the appellant's comparables have significantly smaller site sizes when compared to the subject. The Board also gives reduced weight to board of review comparables #1, #4, #5, #7 and #8 due to the presence of central air conditioning which the subject lacks or smaller site size when compared to the subject. The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #6 which are more similar to the subject in location, site size, dwelling size, garage size, unfinished basement and most features. These most similar comparables sold from May to October 2016 for prices ranging from \$190,000 to \$212,000 of from \$82.97 to \$105.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$145,201 or \$64.36 per square foot of living area, including land, which is below the range established by the best

comparable sales in this record. Based on this evidence 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

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