



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

APPELLANT: Patricia Montoya
DOCKET NO.: 17-03162.001-R-1
PARCEL NO.: 08-17-106-083

The parties of record before the Property Tax Appeal Board are Patricia Montoya, 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: \$9,272
IMPR.: \$17,298
TOTAL: \$26,570

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 940 square feet of living area. The dwelling was constructed in 1960. Features of the home include an unfinished full basement, central air conditioning and a 448 square foot garage. The property has a 7,687 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 from 3.20 to 4.22 miles from the subject property. The comparables have sites that range in size from 4,687 to 9,492 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 812 to 1,025 square feet of living area. The homes were built from 1950 to 1965. Seven comparables each have an unfinished basement and two comparables have crawl space foundations. Seven comparables have a garage ranging in size from 396 to 576 square feet of building area. Two comparables each have central air

conditioning. The comparables sold from August 2016 to August 2017 for prices ranging from \$25,000 to \$61,000 or from \$25.51 to \$63.94 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$14,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,570. The subject's assessment reflects a market value of \$80,151 or \$85.27 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 a grid analysis and property record cards of seven comparable sales where comparable #2 was also submitted as comparable #5. The comparables are located within approximately 0.38 of a mile from the subject and have sites that range in size from 6,467 to 10,584 square feet of land area. The comparable sites are improved with one-story dwellings of brick, aluminum, asbestos or wood siding exterior construction that range in size from 942 to 1,080 square feet of living area. The homes were built from 1949 to 1960. Three of the comparables have an unfinished basement and four of the comparables have crawl space foundations. Five comparables each have a garage ranging in size from 280 to 484 square feet of building area. Three comparables each have central air conditioning and one comparable has a fireplace. The comparables sold from May 2016 to June 2018 for prices ranging from \$90,250 to \$144,500 or from \$85.46 to \$134.79 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 16 comparables for the Board's consideration. The Board gives little weight to the appellant's comparables due to locations greater than three miles from the subject property. The Board also gives less weight to the board of review comparables #1, #2, #3 and #6 due to crawl space foundation when compared to the subject's basement. Board of review comparables #2 and #6 also have sale dates in 2018 which are more than 12 months after the subject's January 1, 2017 assessment date and therefore less reflective of market value. The Board finds the best evidence of market value to be board of review comparables #4, #7 and #8 which are more similar to the subject in location, site size, dwelling size and basement construction. Two of these comparables lack central air conditioning and one lacks a garage, both features present in the subject's improvements. These comparables sold from May 2016 to September 2017 for prices ranging from \$110,000 to \$144,500 or from \$116.77 to \$134.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$80,151 or \$85.27 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments to the

comparables for differences with 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

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