



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

APPELLANT: Martha Zaragoza
DOCKET NO.: 17-03318.001-R-1
PARCEL NO.: 08-17-106-095

The parties of record before the Property Tax Appeal Board are Martha 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: \$9,441
IMPR.: \$24,842
TOTAL: \$34,283

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 1,379 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 504 square foot garage. The property has a 7,828 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 between .76 of a mile and 3.75 miles from the subject property. The comparables have sites ranging in size from 5,595 to 28,000 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 988 to 1,541 square feet of living area. The dwellings were built from 1953 to 1977. Eight comparables have a full or partial unfinished basement; one comparable has a crawl space foundation; one comparable

has central air conditioning and a fireplace; and seven comparables each have a garage ranging in size from 315 to 576 square feet of building area. The comparables sold from January 2016 to May 2017 for prices ranging from \$35,000 to \$65,000 or from \$22.71 to \$56.92 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 \$34,283. The subject's assessment reflects a market value of \$103,418 or \$74.99 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 five comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .148 of a mile of the subject property. Board of review comparables #3 and #5 are the same property. The comparables have sites ranging in size from 7,243 to 9,444 square feet of land area. The comparables were improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,180 to 1,386 square feet of living area. The dwellings were built from 1968 to 1979. Each comparable has a full unfinished basement; four comparables have central air conditioning; one comparable has a fireplace; and four comparables each have a garage ranging in size from 320 to 440 square feet of building area. The comparables sold from April 2017 to October 2018 for prices ranging from \$104,701 to \$159,900 or from \$85.68 to \$130.85 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 14 comparable sales for the Board's consideration. The Board gave less weight to the nine comparables submitted by the appellant because they are located outside of the subject's neighborhood code and/or too distant in location from the subject property. Furthermore, one of the appellant's comparables has a crawl space foundation which differs from the subject's unfinished basement; eight comparables are dissimilar in age; and two comparables each lack a garage unlike the subject. Reduced weight was also given to board of review comparable #1 due to its dissimilar dwelling age and lack of central air conditioning, along with board of review comparable #4 that lacks a garage unlike the subject. The Board finds board of review comparable #6 sold in October 2018, which is less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the two remaining comparable sales submitted by the board of review. These two comparables sold proximate in time to the assessment date at issue and were similar to the subject in location, dwelling size, design, age and features. These comparables sold in November and December 2017 for prices of \$150,000 and \$159,900 or for \$122.35 and \$130.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$103,418 or \$74.99 per square foot of living area, including land, which is well below the range established by the best 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



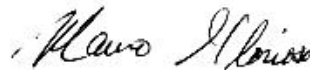
Member

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

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