



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

APPELLANT: Wesley Angulo
DOCKET NO.: 18-01279.001-R-1
PARCEL NO.: 08-04-400-030

The parties of record before the Property Tax Appeal Board are Wesley Angulo, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$13,376
IMPR.: \$53,149
TOTAL: \$66,525

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 2018 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 2,179 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partially finished basement,¹ central air conditioning, a fireplace and a 437 square foot attached garage. The property has a 62,134 square foot site that backs up to forest preserves² and is located in Lake Zurich, Waukegan Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on

¹ The board of review submitted a prior Multiple Listing Service (MLS) sheet associated with the sale of the subject in December 2015 that depicted the subject as having a partially finished basement.

² The board of review submitted a site map of the subject that shows the site backs up to Lake County Forest Preserves on three sides, as well as a pond to the south of the subject site.

three comparable sales located from .48 of a mile to 1 mile from the subject. The comparables are situated on sites ranging in size from 17,905 to 19,557 square feet of land area and are improved with one-story dwellings of wood siding or brick exterior construction that were built from 1951 to 1956. The dwellings range in size from 1,871 to 1,935 square feet of living area. Two comparables have partial unfinished basements; three comparables have central air conditioning; two comparables each have a fireplace; and each comparable has an attached garage ranging in size from 300 to 384 square feet of building area. Comparable #2 also has a 336 square foot detached garage. The comparables sold from June 2016 to June 2017 for prices ranging from \$130,000 to \$147,500 or from \$69.48 to \$76.23 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 \$66,525. The subject's assessment reflects an estimated market value of \$201,103 or \$92.29 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis on three comparable sales located from .45 of a mile to 1.918 miles from the subject. The grid analysis noted the subject sold for \$180,000 in December 2015. The comparables have sites ranging in size from 14,942 to 381,020 square feet of land area and are improved with one-story dwellings of brick exterior construction built from 1942 to 1973. The dwellings range in size from 1,836 to 2,601 square feet of living area. The comparables have partial or full unfinished basements. Two comparables have central air conditioning; one comparable has a fireplace and each comparable has a garage with either 528 or 1,044 square feet of building area. The comparables sold from June 2015 to January 2018 for prices ranging from \$179,000 to \$395,000 or \$97.49 to \$151.86 per square foot of living area, including land.

The board of review submitted a Multiple Listing Service (MLS) sheet associated with the sale of the appellant's comparable #1 which noted the property was being sold "as is" and "house dated and needs work". 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.

First, the Board gave less weight to the subject's 2015 sale price. The subject's sale occurred over two years prior to the subject's January 1, 2018 assessment date. The Board finds the subject's sale is dated and not representative of market value as of the assessment date at issue.

The Board finds the parties submitted six comparable sales for consideration. The Board gave less weight to the appellant's comparable #1 due to its condition at the time of the sale and the appellant's comparable #3 which lacks a basement foundation unlike the subject. The Board gave less weight to board of review comparables #1 and #3. Comparable #1 has a significantly larger lot size when compared to the subject's lot size. Comparable #3 is a dated sale that is located over 1.9 miles from the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #2 and board of review comparable #2 which are similar to the subject in location, dwelling size, design, age and most features. These comparables sold in August 2018 and July 2017 for prices of \$147,500 and \$179,000 or \$76.23 and \$97.60 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$201,103 or \$92.29 per square foot of living area, including land, which falls between on a square foot basis by the best two comparable sales in this record but above on overall value due to subject's larger lot and dwelling size. Therefore, after considering adjustments to the comparables for differences when compared to the subject like lot and dwelling size, the Board finds the subject's estimated market value is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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:

November 17, 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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