



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

APPELLANT: Jose Quinonez
DOCKET NO.: 18-01298.001-R-1
PARCEL NO.: 08-07-412-002

The parties of record before the Property Tax Appeal Board are Jose Quinonez, 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: \$19,024
IMPR.: \$11,470
TOTAL: \$30,494

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 1.5-story dwelling of brick construction with 1,441 square feet of living area. The dwelling was built in 1949. Features of the home include a crawl space foundation and one bathroom. The property has a 79,540 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 29, 2016 for a price of \$32,500. The appellant indicated the subject property was purchased from Gwendolyn Nelson and the parties were not related. The appellant further reported the property was sold through a Realtor and had been advertised in the Multiple Listing Service (MLS). To document the transaction the appellant submitted a copy of the settlement statement disclosing the purchase

price and that real estate brokers fees were paid. Based on this evidence the appellant requested the subject's assessment be reduced to \$14,089.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,494. The subject's assessment reflects a market value of \$92,183 or \$63.97 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In rebuttal the board of provided a statement from the Waukegan Township Assessor's office explaining the subject dwelling was rehabbed after its purchase in 2016. The assessor asserted that the subject sold in poor condition and permits were taken out to repair the bathroom, floors, roof, porch, sewer and water. The board of review also submitted a copy of the MLS listing sheet associated with the subject's purchase describing the home as requiring extensive repairs and that the home was fairly priced to reflect the condition.

A copy of the subject's property record card submitted by the board of review further noted the building was being rehabbed in 2017 and was being rented on the assessor's visit in June 2018. The assessor stated that the home was being valued as in average condition for half of the year (2018) and will be assessed at 100% for 2019.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with a one-story dwelling and two, 1.5-story dwellings of brick or wood siding exterior construction that range in size from 1,488 to 1,631 square feet of living area. The dwellings were built from 1939 to 1964. Each home has an unfinished basement, and a garage ranging in size from 372 to 550 square feet of building area. These properties have sites ranging in size from 8,148 to 39,450 square feet of land area and are located from .475 to .878 miles from the subject property. The sales occurred from April 2016 to October 2016 for prices ranging from \$105,000 to \$149,000 or from \$64.38 to \$100.74 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables are relatively similar to the subject in location, style, construction, and age but had superior features including an unfinished basement and a garage the subject property does not have. The comparables sold for prices ranging from \$105,000 to \$149,000 or from \$64.38 to \$100.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,183 or \$63.97 per square foot of living

area, including land, which is below the range established by the comparable sales supporting the conclusion the subject property is not overvalued. The Board gives little weight to the subject's sale due to the fact the subject dwelling was in a state of disrepair at the time of purchase and underwent extensive rehabilitation subsequent to the purchase and prior to the assessment date. Based on this record 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:

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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