



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

APPELLANT: Mauro Madrigal
DOCKET NO.: 18-01770.001-R-1
PARCEL NO.: 08-16-201-044

The parties of record before the Property Tax Appeal Board are Mauro Madrigal, 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: \$9,006
IMPR.: \$40,911
TOTAL: \$49,917

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 is improved with a tri-level, aluminum-sided, single-family dwelling built in 1992. The home contains 1,280 square feet of above-grade living area and features a fully finished 720-square foot lower level and a 440-square foot garage. The dwelling is situated on a 7,531 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 information on three sale comparables of properties located from .15 of a mile to 2.22 miles from the subject. The comparables are situated on sites ranging in size from 4,898 to 7,259 square feet of land area and consist of one tri-level and two split-level single-family dwellings with aluminum or wood-sided exteriors that were built from 1990 to 1998. The dwellings have 1,140 or 1,144 square feet of above-grade living area and each has a fully finished lower level ranging in size from 624 to 1,144 square feet of living area and a garage ranging in size from 400 to 520 square feet of building area. The comparables sold from January 2016 to April 2018 for

prices ranging from \$96,101 to \$108,900 or from \$84.00 to \$95.53 per square foot of living area, including land. Appellant's grid analysis also shows that the subject sold for \$161,500 or \$126.17 per square foot of living area in February 2017. Based on this evidence, the appellant requested a reduction of subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,917. The subject's assessment reflects a market value of approximately \$150,898 or \$117.89 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 support of its contention of the correct assessment, the board of review submitted information on the sales of four comparable properties. The properties are located from .564 to .808 of a mile from the subject property and are situated on sites ranging in size from 5,529 to 7,500 square feet of land area. The dwellings were built from 1959 to 1984 and consist of tri-level brick or aluminum-sided dwellings that range in size from 843 to 1,294 square feet of above-grade living area. Each comparable has a fully finished lower level ranging in size from 483 to 682 square feet of living area and a garage ranging in size from 312 to 576 square feet of building area. Three comparables have central air conditioning and one comparable has a fireplace. The sales occurred from April 2017 to May 2018 for prices ranging from \$150,000 to \$175,900 or from \$135.87 to \$196.32 per square foot of living area, land included. The board of review submitted listing sheets for each of its comparables which show that they were each recently remodeled or updated or have a new furnace and/or appliances. The board of review also included information regarding the subject's February 2017 purchase for \$161,500 and included a copy of the PTAX-203 filed in conjunction with the sale along with a copy of the first page of the appellant's mortgage.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends that 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 no reduction in the subject's assessment is warranted on these grounds.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables because the 2016 sale of comparable #1 is dated in relation to the January 1, 2018 assessment date at issue and comparables #2 and #3 are located 1.82 and 2.22 miles distant from the subject. The Board gave little weight to board of review's comparables #1 and #4 which are much older and/or smaller dwellings when compared to the subject.

The Board finds that board of review comparables #2 and #3 were the best comparables submitted for the Board's consideration in terms of location, age, size, and most features, along with the recent purchase of the subject property. The board of review comparables sold in April 2017 and May 2018 for \$150,000 and \$175,900 or \$135.87 and \$135.94 per square of living area, land included, and the subject was purchased in February 2017 for \$161,500 or \$126.17 per square foot of living area, land included. The subject's 2018 assessment reflects an estimated market value of \$150,898 or \$117.89 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record on an overall basis but below the range on a per square foot basis and well below the purchase price of the subject property. After considering adjustments to the comparables for any differences from the subject and the recent purchase of the subject property, the Board finds the subject's assessed value is supported and a reduction in the subject's assessment is not 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:

December 15, 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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