



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

APPELLANT: Jesus Zaragoza  
DOCKET NO.: 18-02364.001-R-1  
PARCEL NO.: 08-08-303-008

The parties of record before the Property Tax Appeal Board are Jesus 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:** \$6,306  
**IMPR.:** \$20,720  
**TOTAL:** \$27,026

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 one-story dwelling of wood siding exterior construction with 864 square feet of living area. The dwelling was built in 1955. Features of the property include a full unfinished basement and a two-car detached garage with 484 square feet of building area. The property has a 5,889 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 three comparable sales improved with one-story dwellings of wood siding exterior construction ranging in size from 810 to 920 square feet of living area. The homes were built in 1944, 1956 and 1954, respectively. The comparables are located from .24 to 3.57 miles from the subject and comparable #3 has the same assessment neighborhood code as the subject property. Comparables #2 and #3 each have an unfinished basement and a detached garage with 440 and 538 square feet of building area, respectively. The comparables have sites

ranging in size from 6,565 to 7,262 square feet of land area. The sales occurred in August and September 2018 for prices of \$38,500 or \$65,000 or from \$47.53 to \$75.23 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$22,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,026. The subject's assessment reflects a market value of \$81,699 or \$94.56 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 four comparable sales improved with one-story dwellings of wood-siding exterior construction each with 864 square feet of living area. The homes were built in 1954 to 1955. Each property has an unfinished basement and a detached garage ranging in size from 396 to 672 square feet of building area. Two of the comparables have central air conditioning. Each property has the same assessment neighborhood code as the subject property with sites ranging in size from 6,141 to 7,730 square feet of land area. The comparables are described as being the same model and located in the same neighborhood as the subject property. The sales occurred from March 2017 to August 2018 for prices ranging from \$111,000 to \$128,000 or from \$128.47 to \$148.15 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 to be appellant's comparable sale #3 and the board of review comparable sales. These properties are most similar to the subject property in age, style, size, location and features. These most similar comparables sold for prices ranging from \$65,000 to \$128,000 or from \$75.23 to \$148.15 per square foot of living area, including land. Four of the comparables sold for prices ranging from \$111,000 to \$128,000 or from \$128.47 to \$148.15. The subject's assessment reflects a market value of \$81,699 or \$94.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and greater than only one of the comparables. Less weight is given appellant's comparables #1 and #2 due to differences from the subject in location, features and/or age. Based on this evidence 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:

February 16, 2021



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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COUNTY

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