



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

APPELLANT: Alma Koran  
DOCKET NO.: 18-02375.001-R-1  
PARCEL NO.: 08-21-207-008

The parties of record before the Property Tax Appeal Board are Alma Koran, 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:** \$3,990  
**IMPR.:** \$15,508  
**TOTAL:** \$19,498

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 2-story, multi-family dwelling of wood siding exterior construction with 1,460 square feet of building area. The dwelling was constructed in 1920. Each unit consists of one-bedroom and one bath. Features of the home include a basement and a 200 square foot garage. The property has a 3,707 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. Koran described the property as a two-flat with a living room, dining room, kitchen, two bedrooms and one bath. In support of this argument the appellant submitted information on three comparable sales located within .70 of a mile from the subject property. The comparables have sites ranging in size from 5,091 to 8,471 square feet of land area. The comparables are improved with 1.5-story or 2-story multi-family dwellings that range in size from 1,299 to 1,601 square feet of building area with wood siding or aluminum siding exterior

construction. The dwellings were built from 1901 to 1930. Each comparable has a basement and one or two bathrooms. One comparable has central air conditioning and two comparables have a garage containing either 324 or 380 square feet of building area. The comparables sold from April 2015 to January 2017 for prices ranging from \$38,000 to \$47,500 or from \$29.25 to \$35.80 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$14,765 or an approximate market value of \$44,299, using the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,498. The subject's assessment reflects a market value of \$58,942 or \$40.37 per square foot of building 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.

Representing the board of review was Jack Perry, Mass Appraisal Specialist.

Perry testified that the appellant's comparables #1 and #3 sold in 2015 and comparable #2 sold in "as is" condition.

In support of its contention of the correct assessment the board of review submitted a grid analysis along with property record cards on four comparable sales<sup>1</sup> located within 0.702 of a mile from the subject. Board of review comparable #1 is also the appellant's comparable #2. The comparables have sites ranging in size from 4,757 to 10,537 square feet of land area. Perry testified that the comparables are improved with 1.5-story and 2-story multi-family dwellings that range in size from 1,545 to 1,632 square feet of building area with wood siding exterior construction. The dwellings were built from 1900 to 1930. Three comparables have a basement and one comparable lacks a basement. Each comparable has two bathrooms, one comparable has a fireplace and two comparables have a garage containing either 378 or 396 square feet of building area. The comparables sold from January to November 2017 for prices ranging from \$47,500 to \$206,823 or from \$29.67 to \$133.87 per square foot of living area, land included. 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 six comparable sales for the Board's consideration with one shared comparable. The Board gave less weight to the appellant's comparable #1 and #3 as these comparables sold in 2015, which occurred less proximate to the assessment date at issue. The

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<sup>1</sup> Per the property record card, comparable #4 sold with an additional parcel and no information was given about the second parcel.

Board gave less weight to the board of review comparables #3 and #4 based on lack of a basement and/or sold with additional parcel when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2/board of review comparable #1 along with the board of review comparable #2. These comparables are multi-family dwellings, like the subject and have varying degrees of similarity when compared to the subject in location, dwelling size and some features. These most similar comparables sold for prices of \$47,500 and \$95,000 or \$29.67 and \$59.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$58,942 or \$40.37 per square foot of living area, including land, which is between the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment 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:

December 19, 2023



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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