



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

APPELLANT: Jose Luis & Rasalba Fonsenca
DOCKET NO.: 18-03139.001-R-1
PARCEL NO.: 08-07-210-015

The parties of record before the Property Tax Appeal Board are Jose Luis & Rasalba Fonsenca, the appellants; 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: \$11,635
IMPR.: \$31,446
TOTAL: \$43,081

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 with a wood siding exterior containing 1,148 square feet of living area. The dwelling was built in 1982. Features of the home include a full unfinished basement and one bathroom. The property has an 8,190 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with one-story dwellings with aluminum or wood siding exteriors that range in size from 1,176 to 1,210 square feet of living area. The homes were built from 1952 to 1962. Each comparable has a full unfinished basement, one comparable has central air conditioning and each property has a detached garage with either 308 or 440 square feet of building area. The comparables have sites ranging in size from 4,504 to 6,587 square feet of land area and are located from 1.68 to 4.49 miles from the subject property. The sales occurred in December 2017 and July 2018 for prices ranging from

\$67,000 to \$88,500 or from \$56.88 to \$73.14 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$30,142.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,081. The subject's assessment reflects a market value of \$130,233 or \$113.44 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 three comparable sales improved with one-story dwellings with wood siding exteriors ranging in size from 1,188 to 1,267 square feet of living area. The homes were built from 1961 to 1988. Each property has a full unfinished basement, central air conditioning, and a garage ranging in size from 322 to 624 square feet of building area. The comparables have sites ranging in size from 7,739 to 9,028 square feet of land area, are located from .026 to .348 of a mile from the subject property, and have the same assessment neighborhood code as the subject property. The sales occurred in May 2017 and August 2017 for prices ranging from \$128,880 to \$152,500 or from \$101.73 to \$128.37 per square foot of living area, inclusive of the land.

The board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants 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 the comparable sales submitted by the board of review as these comparables are more similar to the subject property in location than are the comparables provided by the appellants. The board of review comparables are similar to the subject in style and size but superior in features with each property having central air conditioning and a garage, suggesting downward adjustments would be needed to make them more equivalent to the subject property. Board of review comparable #1 is most similar to the subject in age. Comparables #2 and #3 are 19 and 21 years older than the subject dwelling, respectively, suggesting upward adjustments would be needed to account for their inferior age in relation to the subject property. The board of review comparables sold for prices ranging from \$128,880 to \$152,500 or from \$101.73 to \$128.37 per square foot of living area, including land. The comparable most similar to the subject in age sold for a price of \$148,587 or \$120.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$130,233 or \$113.44 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the comparable most similar in age when accounting for the comparable property's superior features. In addition to location, less weight is given the appellants' comparables due to their older 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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