



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

APPELLANT: Luis Quintanilla
DOCKET NO.: 19-02845.001-R-1
PARCEL NO.: 08-07-207-018

The parties of record before the Property Tax Appeal Board are Luis Quintanilla, 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 ***a reduction*** 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: \$9,929
IMPR.: \$49,404
TOTAL: \$59,333

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 2019 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 split-level dwelling of wood siding exterior construction with 1,257 square feet of above grade living area. The dwelling was constructed in 1962 and has an effective age of 1995. Features include a lower level with finished area, central air conditioning, and a 792 square foot garage. The subject property has a 9,040 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 five comparable sales located within the same assessment neighborhood code as the subject. The comparables consist of split-level dwellings of aluminum siding, wood siding or brick exterior construction that were built from 1962 to 1990. Comparable #2 has an effective age of 2000. The dwellings range in size from 1,156 to 1,400 square feet of above grade living area and are situated on sites that range in size from 7,050 to 9,930 square

feet of land area. One comparable has an unfinished basement and central air conditioning. One comparable has a fireplace. Each comparable has a lower level with finished area and a garage ranging in size from 264 to 576 square feet of building area. The appellant submitted property record cards for the subject and each comparable sale along with a Multiple Listing Service (MLS) sheet associated with the sale of comparable #5. The comparables sold from April 2018 to October 2019 for prices ranging from \$111,500 to \$180,000 or from \$96.45 to \$153.06 per square foot of above grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,742. The subject's assessment reflects an estimated market value of \$193,804 or \$154.18 per square foot of above grade living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In response to the appeal, the board of review submitted a cover letter from the township assessor that critiqued the appellant's comparables #1 and #2.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. Board of review comparables #1, #2 and #3 were previously submitted and described by the appellant as comparables #3, #2 and #1, respectively. Board of review comparable #4 is a split-level dwelling of wood siding exterior construction that was built in 1963 and has an effective age of 1990. The dwelling has 1,075 square feet of above grade living area and is situated on a site with 8,150 square feet of land area. The comparable has a finished lower level, central air conditioning, and a garage with 576 square feet of building area. The comparable sold in April 2017 for a price of \$169,999 or \$158.14 per square foot of above grade living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration, three of which were common to both parties. The Board also gave less weight to appellant's comparable #1 which appear to be an outlier based on its lower sale price per square foot when compared to the other sales in the record. The Board gives less weight to appellant's comparable #5 due to its significant difference in year built when compared to the subject. Lastly, the Board gives less to board of review comparable #4 which sold in April 2017, less proximate in time to the January 1, 2019 than the other sales in the record.

The Board finds the best evidence of market value to be the parties' three common comparables. These three comparables are similar to the subject in location, lot size, dwelling size, year built, and some features. These comparables sold from October 2018 to June 2019 for prices of \$172,900 and \$180,000 or from \$138.54 to \$153.06 per square foot of above grade living area, including land. The subject's assessment reflects an estimated market value of \$193,804 or \$154.18 per square foot of above grade living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment is 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: January 18, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Luis Quintanilla, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085