



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

APPELLANT: Jose Quinonez  
DOCKET NO.: 19-02971.001-R-1  
PARCEL NO.: 08-16-112-030

The parties of record before the Property Tax Appeal Board are Jose Quinonez, 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:** \$7,777  
**IMPR.:** \$53,883  
**TOTAL:** \$61,660

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 two-story duplex of brick exterior construction with 3,272 square feet of living area. The dwelling was constructed in 1930. Features of the home include an unfinished basement, a fireplace and a garage with 324 square feet of building area. The property has a 9,200 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 located within the same neighborhood as the subject property. The comparables have sites that range in size from 7,280 to 8,950 square feet of land area. The comparables are improved with 1.5-story or 2-story duplexes of brick or wood siding exterior construction ranging in size from 2,565 to 3,466 square feet of living area. The dwellings were built from 1927 to 1935. Each comparable has an unfinished basement, one

or two fireplaces and a garage that ranges in size from 380 to 475 square feet of building area. The properties sold in either November or December 2018 for prices ranging from \$146,000 to \$185,000 or from \$47.08 to \$56.92 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$61,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,484. The subject's assessment reflects a market value of \$202,140 or \$61.78 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located within the same neighborhood as the subject property. Board of review comparable #2 is a duplicate of appellant's comparable #1 which was previously described by the appellant. Board of review comparable #1 has a 6,260 square foot site improved with a two-story duplex of brick exterior construction with 2,848 square feet of living area. The dwelling was built in 1930 and has an unfinished basement, two fireplaces and a garage with 324 square feet of building area. This property sold in March 2017 for a price of \$176,000 or \$61.80 per square foot of 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 parties submitted four suggested comparable sales to support their respective positions before the Property Tax Appeal Board, as one sale was common to both parties. The Board gives less weight to appellant's comparable #3 due to its smaller dwelling size when compared to the subject. The Board gives reduced weight to board of review comparable #1 as its sale in 2017 is dated and thus less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2, which includes the common sale. The Board finds these comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold in November and December for prices of \$185,000 and \$150,000 or for \$53.38 and \$47.08 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$202,140 or \$61.78 per square foot of living area, including land, which falls above the two best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: September 21, 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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