



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

APPELLANT: Jose Quinonez
DOCKET NO.: 19-02972.001-R-1
PARCEL NO.: 08-09-307-025

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 **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: \$13,948
IMPR.: \$35,021
TOTAL: \$48,969

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 1.5-story Cape Cod style dwelling of aluminum siding exterior construction with 1,402 square feet of living area. The dwelling was constructed in 1941. Features of the home include a full unfinished basement, a fireplace and a 528 square foot garage. The property has a 14,110 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 a grid analysis and property record cards of the subject and four comparable sales.¹ The comparables are located within the same assessment neighborhood code as the

¹ The appellant reported that the sale of his comparable #4 was for two-parcels, which included a vacant parcel depicted as comparable #5 in the appellant's grid analysis. A copy of the Multiple Listing Service sheet associated with the sale of these two parcels was provided by the appellant.

subject. The comparables have sites that range in size totaling from 8,550 to 13,180 square feet of land area. The comparables are improved with two, 1-story dwellings and two, 1.5-story Cape Cod style dwellings of wood siding or brick exterior construction ranging in size from 1,749 to 1,969 square feet of living area. The dwellings were built from 1940 to 1971. Each comparable has a full unfinished basement and a garage that ranges in size from 300 to 624 square feet of building area. Two comparables have central air conditioning and two comparables each have a fireplace. The properties sold from January 2017 to September 2019 for prices ranging from \$96,500 to \$165,000 or from \$49.01 to \$92.62 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$40,996, which would reflect a market value of \$123,000 or \$87.73 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,969. The subject's assessment reflects a market value of \$148,888 or \$106.20 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 response to the appeal, the board of review submitted a cover letter prepared by the Waukegan Township Assessor's Office critiquing the appellant's comparables. The assessor argued that the appellant's comparables #1, #2 and #3 were not advertised for sale. The assessor asserted that the sale of appellant's comparable #1 was between related parties; the sale of appellant's comparable #2 occurred two years prior to the lien date at issue; and the appellant's comparable #4 was sold to a neighbor with a contiguous parcel. The assessor provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of appellant's comparable #4 which depicts the property was not advertised for sale. The assessor stated that the only sale of a Cape Cod dwelling in the subject neighborhood occurred in 2016.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,120 to 8,540 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,222 to 1,312 square feet of living area. The dwellings were built from 1953 to 1959. Each comparable has a full unfinished basement and a garage that ranges in size from 252 to 286 square feet of building area. Two comparables have central air conditioning, one of which also has a fireplace. The properties sold from June 2018 to May 2019 for prices ranging from \$149,900 to \$169,500 or from \$119.66 to \$133.89 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their larger dwelling sizes and/or newer ages when compared to the subject dwelling. Furthermore, the 2017 sale dates of appellant's comparables #1 and #2 are dated and 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 comparables submitted by the board of review. Despite that these comparables have dissimilar 1-story designs when compared to the subject's 1.5-story Cape Cod style design, they sold more proximate in time to the lien date at issue and are more similar to the subject in dwelling size, age and some features. These comparables sold from June 2018 to May 2019 for prices ranging from \$149,900 to \$169,500 or from \$119.66 to \$133.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,888 or \$106.20 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record both in terms of overall value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: November 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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