



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

APPELLANT: Vuyani Wakaba  
DOCKET NO.: 19-02992.001-R-1  
PARCEL NO.: 08-20-309-002

The parties of record before the Property Tax Appeal Board are Vuyani Wakaba, 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:** \$5,723  
**IMPR.:** \$38,916  
**TOTAL:** \$44,639

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 is improved with a 1.5-story, Cape Cod style, dwelling with wood siding containing 1,665 square feet of living area. The dwelling was built in 1957. Features of the property include a full unfinished basement, central air conditioning, and a 2.5-car detached garage with 720 square feet of building area. The property has a 7,530 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 27, 2017 for a price of \$80,000. The seller was identified as Bankers Trust Co. of California, as Trustee, and the appellant indicated the parties were not family members or related corporations. The evidence disclosed the property was sold through a Realtor, the property had been listed in the Multiple Listing Service (MLS), and had been advertised for 4 months. To document the sale,

the appellant submitted a copy of the closing statement, a copy of the MLS listing of the subject property, and a copy of the subject's Listing & Property History Report. The appellant also provided a statement that the "subject next to commercial." Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price plus the application of the 2019 township equalization factor of 1.0140 to arrive at a value of \$81,120 and an assessment of \$27,037.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,639. The subject's assessment reflects a market value of \$135,722 or \$81.51 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 five comparable sales improved with 1.5-story, Cape Cod style, dwellings with brick or aluminum siding exteriors ranging in size from 1,422 to 1,845 square feet of living area. The homes were built from 1925 to 1951. Each property has an unfinished basement, two comparables have central air conditioning, and each property has a detached garage ranging in size from 294 to 540 square feet of building area. The comparables have sites ranging in size from 5,830 to 8,000 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from July 2016 to March 2019 for prices ranging from \$135,000 to \$148,000 or from \$74.74 to \$104.08 per square foot of living area, including land. The board of review requested the assessment be sustained.

### **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 Property Tax Appeal Board finds the best evidence of market value in the record to be board of review comparable sales #1, #2, #4, and #5. The comparables are similar to the subject property in location, land area, age, style, and features with the exception each has a smaller garage than the subject property and comparables #1 and #2 have no central air conditioning. These properties also sold more proximate in time to the assessment date at issue than did the subject property and board of review sale #3. The comparables sold for prices ranging from \$132,000 to \$148,000 or from \$74.74 to \$104.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$135,722 or \$81.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gives less weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date as the best sales in the record. Additionally, the Board finds that the subject's purchase price of \$80,000 or \$48.05 per square foot of living area, land included, appears to be an outlier and/or an anomaly when compared to the sales that occurred more proximate in time to the assessment date. The Board finds that there was no explanation as

to why the subject property sold for a price that is approximately 40% to 46% below the total purchase prices of the comparables submitted by the board of review. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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

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

APPELLANT

Vuyani Wakaba, 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