



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

APPELLANT: Jesus Estela
DOCKET NO.: 19-04826.001-R-1
PARCEL NO.: 08-20-110-011

The parties of record before the Property Tax Appeal Board are Jesus Estela, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$7,457
IMPR.: \$46,081
TOTAL: \$53,538

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 one-story dwelling of brick exterior construction with 1,578 square feet of living area. The dwelling was constructed in 1957. Features of the home include an unfinished full basement, central air conditioning and a 308 square foot garage. The property has an 8,020 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 properties that are located in the same assessment neighborhood code as the subject and in relatively close proximity to the subject. The parcels range in size from 8,000 to 14,770 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction. The homes range in size from 1,268 to 1,627 square feet of living area and were constructed in 1956 and 1957. The comparables have unfinished full basements; two of the comparables have central air conditioning; and two

comparables each have a fireplace. Each comparable has a garage ranging in size from 264 to 525 square feet of building area. The appellant supplied a brief arguing differences in dwelling size, basement size and/or garage size when compared to the subject. The comparables sold from January 2018 to May 2019 for prices ranging from \$115,000 to \$169,900 or from \$87.34 to \$104.43 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$48,387 which would reflect a market value of \$145,176 or \$92.00 per square foot of living area, including land, when applying 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 \$53,538. The subject's assessment reflects a market value of \$162,779 or \$103.16 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 four comparable sales located in the same assessment neighborhood code as the subject and in relatively close proximity to the subject. The parcels range in size from 6,790 to 8,970 square feet of land area and are improved with one-story dwellings of brick exterior construction. The homes range in size from 1,115 to 1,378 square feet of living area and were constructed from 1956 to 1960. The comparables have unfinished full basements. Comparable #2 has central air conditioning and comparable #4 has a fireplace. Each property has a garage ranging in size from 242 to 528 square feet of building area. The comparables sold from August 2017 to March 2019 for prices ranging from \$135,000 to \$160,000 or from \$110.86 to \$132.89 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2 as they present dated sales that occurred in 2017 when compared to other sales in the record. The Board has given reduced weight to appellant's comparable #2 and board of review comparables #3 and #4 as each dwelling is significantly smaller than the subject dwelling.

The Board finds the best evidence of market value to be the two remaining appellant's comparable sales which are similar to the subject in location, age, size, foundation and several features. These most similar comparables sold in August 2018 and May 2019 for prices of

\$140,000 and \$169,900 or for \$87.34 and \$104.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$162,779 or \$103.16 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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 15, 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

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