



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

APPELLANT: Javier Ambrocio
DOCKET NO.: 19-04831.001-R-1
PARCEL NO.: 08-28-309-025

The parties of record before the Property Tax Appeal Board are Javier Ambrocio, 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: \$4,252
IMPR.: \$22,468
TOTAL: \$26,720

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 two-story dwelling with an aluminum siding exterior containing 1,480 square feet of living area. The dwelling was constructed in 1929 but has an effective year built of 1970. Features of the home include an unfinished full basement and one bathroom. The property has a 5,990 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 seven comparable sales improved with two-story dwellings of brick, aluminum siding, wood siding or asbestos siding exteriors ranging in size from 1,276 to 1,766 square feet of living area. The homes were built from 1901 to 1925. Comparables #1 and #3 have effective years built of 1924 and 1937, respectively. Each comparable has an unfinished full basement and one to three bathrooms. One comparable has a fireplace and four comparables

have detached garages ranging in size from 480 to 528 square feet of building area. The properties have sites ranging in size from 4,660 to 11,880 square feet of land area and are located in the same neighborhood as the subject property. The grid analysis indicates that comparables #1 through #4 and comparables #6 and #7 sold from May 2017 to April 2019 for prices ranging from \$52,500 to \$85,000 or from \$31.40 to \$54.84 per square foot of living area, including land. There was no sales data with respect to comparable #5. The appellant requested the subject's assessment be reduced to \$19,238.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,720. The subject's assessment reflects a market value of \$81,240 or \$54.89 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 two-story dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,356 to 1,550 square feet of living area. The homes were built from 1901 to 1928. Comparables #1, #2 and #4 have effective years built of 1973, 1978 and 2010, respectively. Each comparable has an unfinished full basement, and from 1 to 3 bathrooms. Comparable #2 has an additional ½ bathroom, central air conditioning, and a detached garage with 396 square feet of building area. The comparables have sites ranging in size from 2,850 to 6,480 square feet of land area and are located within the same neighborhood as the subject property. The sales occurred from September 2017 to October 2018 for prices ranging from \$85,000 to \$137,000 or from \$54.84 to \$92.69 per square foot of living area, including land. The board of review requested the subject's assessment be sustained. Board of review comparable #5 is the same property as appellant's comparable #7.

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 ten comparable sales to support their respective positions with one property being common to both parties. The Board gives less weight to appellant's comparables #1 through #4 and board of review comparable #1 as these properties sold in 2017, not as proximate in time to the assessment date as the remaining comparables. The Board gives less weight to board of review comparable #2 as this property has central air conditioning and a garage, two features the subject property does not have. The four remaining comparables, which includes the property common to both parties, sold from July 2018 to April 2019 for prices ranging from \$83,000 to \$115,000 or from \$49.37 to \$84.81 per square foot of living area, land included. The subject's assessment reflects a market value of \$81,240 or \$54.89 per square foot of living area, including land, which is below the overall price range but within the range on a per square foot basis as established by the best comparable sales in this record. Based on this

evidence 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:

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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