



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

APPELLANT: Gerardo & Elvira Balbin
DOCKET NO.: 20-01462.001-R-1
PARCEL NO.: 08-29-211-027

The parties of record before the Property Tax Appeal Board are Gerardo and Elvira Balbin, the appellants, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein, 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: \$4,242
IMPR.: \$34,150
TOTAL: \$38,392

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2020 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 dwelling of wood siding exterior construction containing 1,496 square feet of living area. The dwelling was built in 1947 and is approximately 73 years old. Features of the property include an unfinished full basement, one fireplace and a detached garage with 528 square feet of building area. The subject property has a 5,110 square foot site located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with 1.5-story dwellings of aluminum siding or brick exteriors ranging in size from 1,080 to 1,845 square feet of living area. The homes range in age from 70 to 95 years old. Each comparable has an unfinished full basement and a garage ranging in size from 240 to 400 square feet of building area. Comparable #2 has central air conditioning. The comparables have sites ranging in size from 5,710 to 8,000

square feet of land area and are located from approximately .18 to .67 of one mile from the subject property. The comparables sold in January or October 2018 for prices ranging from \$60,000 to \$137,888 or from \$36.91 to \$74.74 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$27,702.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,392. The subject's assessment reflects a market value of \$115,326 or \$77.09 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$22.83 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with 1.5-story dwellings of brick or aluminum siding exterior construction ranging in size from 1,170 to 1,440 square feet of living area. The comparables were built from 1930 to 1959. Each comparable has an unfinished full basement, one comparable has central air conditioning, one comparable has one fireplace, and each property has a detached garage ranging in size from 216 to 480 square feet of building area. The comparables have sites ranging in size from 6,120 to 9,230 square feet of land area and are located from approximately .18 to .47 of one mile from the subject property. The sales occurred from November 2018 to October 2020 for prices ranging from \$92,000 to \$179,900 or from \$77.90 to \$153.76 per square foot of living area, including land. The comparables have improvement assessments ranging from \$22.32 to \$28.33 per square foot of living area. The board of review asserted that all of the appellants' sales sold in 2018 and the board of review comparables support a higher assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review as these properties are improved with homes more similar to the subject dwelling in size and sold more proximate in time to the assessment date than the comparables provided by the appellants. The board of review comparables sold for prices ranging from \$92,000 to \$179,900 or from \$77.90 to \$153.76 per square foot of living area, including land. Board of review comparables #1 and #2 are most similar to the subject dwelling in size with 1,428 and 1,440 square feet of living area, respectively. These two comparables sold for prices of \$138,900 and \$164,000 or for \$97.27 and \$113.89 per square foot of living area, respectively. The subject's assessment reflects a market value of \$115,326 or \$77.09 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis established by the best comparable sales in this record. Additionally, the Board finds the board of review comparables have improvement assessments ranging from

\$22.32 to \$28.33 per square foot of living area. The subject has an improvement assessment of \$22.83 per square foot of living area, which is within the range established by the board of review comparables. Based on equity and the weight of the evidence, the Board finds a change 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:

October 18, 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

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

APPELLANT

Gerardo & Elvira Balbin, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085