



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

APPELLANT: Joel Villanueva  
DOCKET NO.: 20-04532.001-R-1  
PARCEL NO.: 07-02-206-007

The parties of record before the Property Tax Appeal Board are Joel Villanueva, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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:** \$16,003  
**IMPR.:** \$88,082  
**TOTAL:** \$104,085

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 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 consists of a 2-story dwelling of wood siding exterior construction with 3,575 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, and a 660 square foot garage. The property has an approximately 8,960 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 0.02 to 0.07 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,140 to 19,450 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,402 to 3,616 square feet of living area. The dwellings were built in 2005. Each comparable has a full basement with one having finished area, central air conditioning, one fireplace and a garage of 599 or 660 square feet of building area. The properties sold from April 2019 to June 2020 for

prices ranging from \$270,000 to \$305,000 or from \$79.37 to \$84.35 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$95,050, which would reflect a market value of \$285,179 or \$79.77 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 \$104,085. The subject's assessment reflects a market value of \$312,661 or \$87.46 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.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 0.03 to 0.25 of a mile from the subject and within the same assessment neighborhood code as the subject. The board of review's comparable #4 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 8,160 to 10,570 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,258 to 3,616 square feet of living area. The dwellings were built in 2005 and 2008. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 599 to 671 square feet of building area. The properties sold from April 2019 to October 2020 for prices ranging from \$300,000 to \$350,000 or from \$84.35 to \$107.43 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 a total of seven suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board gave less weight to the appellant's comparable #2/board of review comparable #4, and the board of review comparable #2 for their dissimilar finished basements when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #3 along with the board of review comparable sales #1, #3 and #5. These comparables are relatively similar to the subject in location, dwelling size, design, age and some features. The properties sold from September 2019 to October 2020 for prices ranging from \$270,000 to \$350,000 or from \$79.37 to \$107.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,661 or \$87.46 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables sales for differences when compared

to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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COUNTY

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