



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

APPELLANT: Jesus Estela
DOCKET NO.: 20-05095.001-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: \$ 8,138
IMPR.: \$45,509
TOTAL: \$53,647

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 one-story dwelling of brick exterior construction with 1,578 square feet of living area.¹ 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 approximately 8,023 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

¹ Discrepancies in descriptions of the subject property have been resolved by the Board based upon the property record card supplied by the board of review; the appellant did not provide documentation in support of the subject's description.

range in size from 9,801 to 14,771 square feet of land area and are improved with one-story dwellings of wood siding exterior construction. The homes range in size from 1,542 to 1,627 square feet of living area and were constructed in 1950 or 1956. The comparables have unfinished full basements; one comparable has central air conditioning; and each comparable has a fireplace and a garage ranging in size from 340 to 529 square feet of building area. The appellant supplied a brief arguing the subject is entitled to a reduction based on this evidence. The comparables sold from May to November 2019 for prices ranging from \$155,000 to \$169,900 or from \$100.52 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 \$49,597 which would reflect a market value of \$148,806 or \$94.30 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 \$53,647. The subject's assessment reflects a market value of \$161,150 or \$102.12 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 five comparable sales, where board of review comparables #4 and #5 are the same properties as appellant's comparables #3 and #2, respectively. The properties are located in the same assessment neighborhood code as the subject and within .33 of a mile from the subject. The parcels range in size from 5,960 to 14,770 square feet of land area and are improved with one-story dwellings of brick, wood siding or aluminum siding exterior construction. The homes range in size from 1,404 to 1,627 square feet of living area and were constructed from 1950 to 1995, with comparable #3 having an effective age of 1996. Four of the comparables have unfinished full basements and comparable #2 has a concrete slab foundation. Comparables #1 and #2 have central air conditioning. Three of the comparables each have a fireplace. Each property has a garage ranging in size from 260 to 529 square feet of building area. The comparables sold from March 2019 to July 2020 for prices ranging from \$169,000 to \$226,500 or from \$104.06 to \$150.30 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 six comparable sales, two of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 due to their newer date of

construction/effective age and/or concrete slab foundation which differs from the subject built in 1957 with a full basement.

The Board finds the best evidence of market value to be the three remaining comparables, which includes the parties' two common comparables. These three most similar comparables sold from May 2019 to July 2020 for prices ranging from \$169,000 to \$226,500 or from \$104.06 to \$150.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$161,150 or \$102.12 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, despite that the subject is the newest construction among these comparables. Based on this evidence and after considering adjustments for differences between the best comparables and the subject property, 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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