



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

APPELLANT: Gustavo Millan Becerra
DOCKET NO.: 21-00785.001-R-1
PARCEL NO.: 08-04-220-013

The parties of record before the Property Tax Appeal Board are Gustavo Millan Becerra, 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: \$6,964
IMPR.: \$60,715
TOTAL: \$67,679

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 2021 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 bi-level/raised ranch dwelling with vinyl and wood siding exterior construction containing 1,066 square feet of above ground living area. The dwelling was built in 1977 and has an effective built age of 1989. Features of the home include a finished lower level, central air conditioning, and a detached garage containing 792 square feet of building area.¹ The property has a site of approximately 10,050 square feet and is located in Beach Park, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located within .89 of a mile from the subject, and in the same assessment neighborhood code as the subject

¹ Some descriptive information was drawn from the grid analysis and the subject's property record card submitted by the board of review.

property. The comparables have sites ranging in size from 7,790 to 66,480 square feet of land area and are improved with ranch or bi-level/raised ranch dwellings of brick, wood siding, or brick and wood siding exterior construction that range in size from 1,095 to 1,352 square feet of above ground living area. The dwellings were built from 1947 to 1989. Two comparables have unfinished basements; two comparables have crawl space foundations; and one comparable has a finished lower level. Three comparables feature central air conditioning; two comparables have a fireplace; and each comparable has a garage ranging in size from 336 to 850 square feet of building area. Comparable #2 has an additional 720 square foot detached garage. The comparables sold from January 2020 to June 2021 for prices ranging from \$109,000 to \$185,000 or from \$99.09 to \$165.18 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,679. The subject's assessment reflects a market value of \$203,546 or \$190.94 per square foot of above ground living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable sales located from 1.18 to 3.74 miles from the subject with none being located in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 8,380 to 16,210 square feet of land area. The sites are improved with a ranch or bi-level/raised ranch dwellings of wood siding exterior construction that range in size from 1,064 to 1,320 square feet of above ground living area. The dwellings were built from 1978 to 1988. One comparable features an unfinished basement; three comparables have a finished lower level; and one comparable has an unfinished lower level. Three comparables have central air conditioning, two have one or two fireplaces, and each comparable has a garage ranging in size from 440 to 792 square feet of building area. The comparables sold from June to November 2021 for prices ranging from \$239,000 to \$270,000 or from \$198.39 to \$234.86 per square foot of above ground living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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 ten comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board finds that none of the comparables are particularly similar to the subject in all aspects. Nevertheless, the Board gave less weight to appellant's comparables #1 through #4 based on their dissimilar foundations, designs, and age relative to the subject dwelling. The Board also gave less weight to board of review comparable #1 based on its dissimilar design and

foundation when compared to the subject dwelling. Finally, the Board gave reduced weight to board of review comparables #2 and #3 which are located approximately three miles or longer in distance from the subject property.

On this record, the Board finds the best evidence of market value to be appellant's comparable #5 along with board of review comparables #4 and #5 which are most similar to the subject in design, age, foundation, finished lower area, and some features. However, each of these comparables differs from the subject in either lacking finished lower level, lacking central air conditioning, or having extremely larger lot size relative to the subject, suggesting that adjustments would be appropriate to these comparables in order to make them more equivalent to the subject. Additionally, although the board of review comparables are located outside the subject's neighborhood code, it appears from this record that there was only one sale within the subject's neighborhood code that was similar to the subject in relevant characteristics that also sold proximate in time to the assessment date at issue. Furthermore, there is no evidence presented to suggest that there is a difference in market values due to the locations of these three best comparables in this record. The three best comparables in the record sold from January 2020 to November 2021 for prices ranging from \$185,000 to \$243,000 or from \$165.18 to \$208.92 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$203,546 or \$190.94 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction is warranted.

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:

August 22, 2023



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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