



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

APPELLANT: Francisco G. Lopez  
DOCKET NO.: 21-00898.001-R-1  
PARCEL NO.: 08-05-103-017

The parties of record before the Property Tax Appeal Board are Francisco G. Lopez, 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:** \$8,307  
**IMPR.:** \$55,237  
**TOTAL:** \$63,544

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 split-level dwelling of wood siding exterior construction with 1,230 square feet of above ground living area. The dwelling was constructed in 1960 and has a reported effective age of 1978. Features of the home include a finished lower level, central air conditioning and a 672 square foot garage. The property has a 7,630 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 five comparable sales that have the same assessment neighborhood code as the subject and are located within .28 of mile from the subject property. The comparables have sites that range in size from 7,150 to 8,090 square feet of land area. The comparables are improved with ranch or bi-level/raised ranch dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,020 to 1,515 square feet of above

ground living area. The dwellings were built from 1960 to 1970. One comparable has a finished lower level, two comparables each have a basement and two comparable each have a crawl space foundation. One comparable has central air conditioning and three comparables each have a garage ranging in size from 308 to 616 square feet of building area. The comparables sold from April 2020 to April 2021 for prices ranging from \$89,000 to \$186,500 or from \$87.25 to \$135.74 per square foot of above ground living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,544. The subject's assessment reflects a market value of \$191,110 or \$155.37 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 information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .16 of mile from the subject property. The comparables have sites that range in size from 7,120 to 8,240 square feet of land area. The comparables are improved with split-level dwellings of brick, aluminum siding or wood siding exterior construction ranging in size from 982 to 1,248 square feet of above ground living area. The dwellings were built from 1960 to 1980. Each comparable has a finished lower level and a garage ranging in size from 273 to 676 square feet of building area. Two comparables have central air conditioning. The comparables sold from December 2020 to December 2021 for prices ranging from \$183,000 to \$234,000 or from \$176.37 to \$207.74 per square foot of above ground 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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to differences from the subject in design, dwelling size and/or they lack a garage, a feature of the subject. The Board has given less weight to board of review comparables #1, #2 and #3 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #4 and #5, which are split-level designs, like the subject. The Board finds these two comparables are overall more similar to the subject in location, dwelling size and some features. The comparables sold in June and December 2021 for prices of \$200,000 and \$234,000 or for \$176.37 and \$187.50 per square foot of above ground living area, including land, respectively.

The subject's assessment reflects a market value of \$191,110 or \$155.37 per square foot of above ground living area, including land, which is less than the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment 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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