



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

APPELLANT: Jose Quinonez  
DOCKET NO.: 21-01425.001-R-1  
PARCEL NO.: 08-17-311-016

The parties of record before the Property Tax Appeal Board are Jose Quinonez, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$6,798  
**IMPR.:** \$48,732  
**TOTAL:** \$55,530

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 2-story duplex of brick exterior construction with 2,294 square feet of living area. The dwelling was constructed in 1959 and is reported to be in average condition. Features of the home include a basement and a 528 square foot garage. The property has a 6,870 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 are located from .05 of mile to 1.38 miles from the subject property and three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,340 to 10,350 square feet of land area. The comparables are improved with 1.5-story or 2-story duplexes of brick exterior construction ranging in size from 1,985 to 3,016 square feet of living area. The dwellings were built from 1930 to 1964 with comparable #1 having a reported effective age of

1964. The appellant reported that comparable #5 is in poor condition and four comparables are in average condition. Each comparable has a basement. Two comparables have central air conditioning and comparable #5 has a fireplace. Four comparables each have a garage ranging in size from 324 to 576 square feet of building area. The comparables sold from February 2018 to June 2021 for prices ranging from \$107,500 to \$144,200 or from \$43.10 to \$59.20 per square foot of living area, including land. The appellant provided a copy of the Multiple Listing Service data sheet associated with the sale of comparable #5, which disclosed there is substantial roof damage to the house and garage, and that showings are at your own risk with a waiver required. 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 \$55,530. The subject's assessment reflects a market value of \$167,008 or \$72.80 per square foot of 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 four comparable sales that are located within .42 of a mile from the subject property and three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,050 to 9,300 square feet of land area. The comparables are improved with a 1.5-story dwelling, a 2-story dwelling and two, 2-story duplexes of brick or aluminum siding exterior construction ranging in size from 1,712 to 2,162 square feet of living area. The dwellings were built from 1924 to 1951 and are reported to be in average condition. Each comparable has a basement, three comparables each have one or two fireplaces and three comparables each have a garage ranging in size from 399 to 1,152 square feet of building area. The comparables sold from July 2020 to December 2021 for prices ranging from \$139,000 to \$189,000 or from \$81.19 to \$108.62 per square foot of living area, including land. The board of review provided Multiple Listing Service data sheets associated with the sales of comparables #1 and #4, where comparable #1 is described as a two-unit dwelling and comparable #4 is described as a duplex. 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 nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their sale dates occurring in 2018 or 2019, less proximate in time to the assessment date at issue than the other sales in the record or their distant locations from subject being more than one mile away. Furthermore, the appellant's comparable #5 has a considerably larger dwelling size and is in poor condition, when compared to the subject dwelling that is in average condition.

The Board finds the best evidence of market value to be the comparables submitted by the board of review, which sold more proximate in time to the assessment date at issue, are similar two-unit/duplex dwellings and are overall more similar to the subject in location, dwelling size, condition and some features. These four comparables sold from July 2020 to December 2021 for prices ranging from \$139,000 to \$189,000 or from \$81.19 to \$108.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,008 or \$72.80 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record in terms of overall market value but below the comparables on a price per square foot basis. 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: October 17, 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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