



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

APPELLANT: Jose Quinonez
DOCKET NO.: 21-01427.001-R-1
PARCEL NO.: 08-16-112-031

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: \$8,917
IMPR.: \$68,076
TOTAL: \$76,993

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 two-story duplex of brick exterior construction with 3,128 square feet of living area. The dwelling was constructed in 1930 and is reported to be in average condition. Features of the home include a basement, a fireplace and a 324 square foot garage. The property has a 9,010 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 .27 of a mile from the subject property. The comparables have sites that range in size from 5,370 to 9,120 square feet of land area. The comparables are improved with two-story duplexes of brick exterior construction ranging in size from 2,560 to 3,466 square feet of living area. The dwellings were built from 1927 to 1964. The

appellant reported that comparable #5 is in poor condition and four comparables are in average condition. Each comparable has a basement. Comparable #3 has central air conditioning. Four comparables each have a fireplace and a garage ranging in size from 324 to 475 square feet of building area. The comparables sold from November 2018 to June 2021 for prices ranging from \$130,000 to \$200,000 or from \$43.10 to \$72.62 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 \$76,993. The subject's assessment reflects a market value of \$231,558 or \$74.03 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 five comparable sales that are located within .40 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The board of review's comparable #2 is the same property as the appellant's comparable #3. Four comparables have sites that range in size from 5,370 to 8,650 square feet of land area. No site size was provided for comparable #5. The comparables are improved with two-story duplexes of brick, wood siding or aluminum siding exterior construction ranging in size from 2,024 to 2,944 square feet of living area. The dwellings were built from 1920 to 1930 and are reported to be in average condition. Each comparable has a basement and a garage ranging in size from 360 to 440 square feet of building area. Comparable #2 has central air conditioning and two comparables each have a fireplace. The comparables sold from March 2020 to December 2021 for prices ranging from \$159,100 to \$212,000 or from \$61.19 to \$96.34 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 nine suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables #1 and #2 due to their sale dates occurring in 2018, less proximate in time to the assessment date at issue than the other sales in the record. The Board has also given less weight to the appellant's comparables #4 and #5 due to differences from the subject in age or condition. The Board has given reduced weight to board of review comparables #4 and #5 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review comparable #2, along with board of review comparables #1 and #3, which sold more proximate in time to the assessment date at issue and are similar to the subject in location, design, condition and some features. However, all three comparables have smaller site sizes, smaller dwelling sizes and somewhat older ages, when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from March 2020 to December 2021 for prices ranging from \$195,000 to \$212,000 or from \$70.81 to \$72.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$231,558 or \$74.03 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences in site size, dwelling size, age and features when compared to the subject, the Board finds the subject's assessment is supported. Therefore, based on this record, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jose Quinonez, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085