



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

APPELLANT: Jose Quinonez
DOCKET NO.: 21-01432.001-R-1
PARCEL NO.: 08-05-105-023

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: \$7,675
IMPR.: \$52,452
TOTAL: \$60,127

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 of wood siding exterior construction with 1,296 square feet of living area. The dwelling was built in 1964. Features of the home include a finished lower level, central air conditioning, and a 567 square foot garage. The property has an approximately 7,050 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 comparable sales with the same assessment neighborhood code as the subject property. The properties have sites that range in size from 7,150 to 8,730 square feet of land area. The comparables are improved with split-level or bi-level/raised ranch dwellings of aluminum siding or wood siding exterior construction ranging in size from 1,196 to 1,247 square feet of living area. The homes were built from 1963 to 1966.

The comparables each have a finished lower level. One comparable has central air conditioning. Each comparable has a garage that ranges in size from 484 to 616 square feet of building area. The properties sold from September 2019 to January 2021 for prices ranging from \$153,000 to \$174,000 or from \$122.69 to \$145.48 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$50,995 which reflects a market value of \$153,000 or \$118.06 per square foot of living area, land included, 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 \$60,127. The subject's assessment reflects a market value of \$180,833 or \$139.53 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.

The board of review provided Multiple Listing Service data sheets for the appellant's comparables #2 and #3 which noted that the appellant's comparable #2 is a split-level home as the data indicated there were rooms on two levels and that the appellant's comparable #3 was a raised ranch dwelling only having rooms on the lower and main levels. This disclosure by the board of review was not refuted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales with two of them having the same assessment neighborhood code as the subject property. The properties have sites that range in size from 7,160 to 7,270 square feet of land area. The comparables are improved with tri-level or bi-level/raised ranch dwellings of wood siding or vinyl siding and brick exterior construction ranging in size from 1,118 to 1,296 square feet of living area. The homes were built in either 1963 or 1964 with comparable #2 built in 1963 having an effective year built of 1980. Each comparable has a finished lower level and a garage that ranges in size from 440 to 624 square feet of building area. Two comparables each have central air conditioning. One comparable has one fireplace. The properties sold in April and August 2021 for prices ranging from \$220,000 to \$230,000 or from \$176.28 to \$201.70 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #3 which have dissimilar split-level or tri-level designs when compared to the subject's bi-level/raised ranch style and/or have 2019 sale dates occurring less proximate in time to the subject's January 1, 2021 assessment date than the other sales in this record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are overall more similar to the subject in location, design, age, dwelling size, and other features. These two comparables sold in April and August 2021 for prices of \$230,000 and \$225,500 or of \$177.47 and \$201.70 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$180,833 or \$139.53 per square foot of living area, land included, which falls below the two best sales in this record. Based on this record and after considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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: 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