



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

APPELLANT: Gabriel Guzman
DOCKET NO.: 21-01444.001-R-1
PARCEL NO.: 07-03-201-030

The parties of record before the Property Tax Appeal Board are Gabriel Guzman, 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: \$17,268
IMPR.: \$68,960
TOTAL: \$86,228

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 dwelling of wood siding exterior construction with 1,992 square feet of living area. The dwelling was built in 1996. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 441 square foot garage. The property has an approximately 9,810 square foot site and is located in Waukegan, Warren 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 located in the same assessment neighborhood code as the subject property and within 0.25 of a mile from the subject. The comparables have sites ranging in size from 7,480 to 10,080 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,972 to 2,193 square feet of living area. The dwellings were built from 1993 to 1996.

The comparables each have a basement with one having finished area. Each comparable has central air conditioning and a garage that ranges in size from 399 to 567 square feet of building area. Three comparables each have one fireplace. The properties sold from April to December 2020 for prices ranging from \$232,000 to \$260,000 or from \$105.79 to \$119.68 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$73,106 which reflects a market value of \$219,340 or \$110.11 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 \$86,228. The subject's assessment reflects a market value of \$259,332 or \$130.19 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 eight comparable sales located in the same assessment neighborhood code as the subject property and within 0.24 of a mile from the subject. Board of review comparable #7 is the same property as the appellant's comparable #5. The comparables have sites ranging in size from 7,200 to 16,480 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,455 to 2,394 square feet of living area. The homes were built from 1993 to 1996. The comparables each have a basement with six having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 420 to 567 square feet of building area. The properties sold from January 2020 to November 2021 for prices ranging from \$236,000 to \$318,900 or from \$118.61 to \$171.13 per square foot of living area, land included. 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 twelve suggested comparable sales for the Board's consideration, which includes one sale shared by both parties. The Board gives less weight to the appellant's comparables #1 through #4 as well as board of review comparables #1, #3, #6, and #8 which are less similar to the subject in dwelling size than other comparables in this record and/or lack basement finish, a feature of the subject.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, which includes one common sale. These comparables are similar to the subject in location, design, age, dwelling size, and other features. These four properties sold from December 2020 to November 2021 for prices ranging from \$236,000 to \$318,900 or from \$118.61 to \$165.92 per

square foot of living area, land included. The subject's assessment reflects a market value of \$259,332 or \$130.19 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: December 19, 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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