



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

APPELLANT: Jose Maria Torres Alcalá
DOCKET NO.: 21-04247.001-R-1
PARCEL NO.: 08-16-404-061

The parties of record before the Property Tax Appeal Board are Jose Maria Torres Alcalá, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$7,433
IMPR.: \$59,726
TOTAL: \$67,159

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 wood siding exterior construction with 2,888 square feet of living area. The dwelling was constructed in 1925. Features of the home include a basement and a 440 square foot garage. The property has an approximately 6,828 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 four comparable sales located within .44 of a mile from the subject and have the same assessment neighborhood code as the subject. These comparables have sites ranging in size from 4,452 to 15,664 square feet of land area that are improved with 2-story dwellings ranging in size from 2,448 to 3,240 square feet of living area. The dwellings were built in 1920 or 1926 and have basements. One comparable has central air conditioning. Two comparables each have one fireplace. Each comparable has a garage ranging in size from

360 to 484 square feet of building area. The comparables sold from March 2019 to March 2020 for prices ranging from \$93,000 to \$212,000 or from \$28.70 to \$75.57 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,159. The subject's assessment reflects a market value of \$201,982 or \$69.94 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 located within .51 of a mile from the subject and have the same assessment neighborhood code as the subject. Comparable #1 is the same sale as appellant's comparable #3. The comparables are reported to have sites ranging in size from 5,540 to 6,340 square feet of land area and are improved with duplexes or conventional style dwellings of brick or wood siding exterior construction ranging in size from 2,416 to 2,944 square feet of living area. The dwellings were built from 1910 to 1935 and have basements. Four comparables each have one fireplace and four comparables each have a garage ranging in size from 360 to 592 square feet of building area. The comparables sold from March 2020 to November 2021 for prices ranging from \$182,500 to \$212,000 or from \$68.17 to \$82.74 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 eight comparable sales for the Board's consideration which includes the common comparable. The Board gives less weight to appellant's comparables #1, #2 and #4 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record. Furthermore, the appellant did not disclose if each of these comparables was a duplex similar to the subject. The Board gives less weight to board of review comparable #5 which is a conventional style dwelling when compared to the subject which is a duplex.

The Board finds the best evidence of market value to be the parties' common comparable and board of review comparables #1 through #4 which are similar to the subject in location, style dwelling size, age and some features. These comparables sold from March 2020 to November 2021 for prices ranging from \$182,500 to \$212,000 or from \$68.17 to \$82.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,982 or \$69.94 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for

differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's 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: January 16, 2024



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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