



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

APPELLANT: Vuyani Wakaba
DOCKET NO.: 22-00111.001-R-1
PARCEL NO.: 08-20-309-002

The parties of record before the Property Tax Appeal Board are Vuyani Wakaba, 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: \$7,794
IMPR.: \$54,783
TOTAL: \$62,577

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 2022 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 1.5-story dwelling of wood siding exterior construction with 1,665 square feet of living area. The dwelling was constructed in 1957. Features of the home include an unfinished basement, central air conditioning, and a 720 square foot garage. The property has an approximately 7,530 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 that are located in the same assessment neighborhood code as the subject property and within 0.49 of a mile from the subject. The comparables have sites that range from 6,360 to 9,360 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or brick and vinyl siding exterior construction ranging in size from 1,217 to 1,850 square feet of living area. The homes

were built from 1945 to 1964. The comparables each have a basement with two having finished area, central air conditioning, and a garage with either 400 or 480 square feet of building area. One comparable has one fireplace. The comparables sold from May 2020 to February 2021 for prices ranging from \$110,000 to \$213,000 or from \$88.73 to \$115.14 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$45,000 which reflects a market value of \$135,014 or \$81.09 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 \$62,577. The subject's assessment reflects a market value of \$187,750 or \$112.76 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property and within from 0.72 of a mile to from the subject. The comparables have sites ranging from 5,210 to 8,820 square feet of land area. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables are improved with 1.5-story or 2-story dwellings of wood siding or brick and vinyl siding exterior construction ranging in size from 1,404 to 1,850 square feet of living area. The homes were built in either 1920 or 1964 with comparables #1 and #2 both built in 1920 having reported effective ages of 1970 and 1953, respectively. The comparables each have a basement with one having finished area. One comparable has central air conditioning. Two comparables each have a garage with either 396 or 480 square feet of building area. The comparables sold from February to September 2021 for prices ranging from \$166,000 to \$213,000 or from \$115.14 to \$119.49 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 five suggested comparable sales, which includes one shared sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which has a 2020 sale date which is less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record. The Board also gives less weight to the appellant's comparable #2 due to its smaller dwelling size when compared to the subject.

¹ Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common sale. These comparables sold proximate in time to the subject's assessment date and are similar to the subject in location and dwelling size, but have varying degrees of similarity in features. The appellant's comparable #3/board of review comparable #3 has basement finish, unlike the subject, suggesting a downward adjustment would be necessary to make it more equivalent to the subject. Board of review comparables #1 and #2 both lack central air conditioning and board of review comparable #2 lacks a garage, both features of the subject, suggesting upward adjustments for these differences would be required to make them more equivalent to the subject. Nevertheless, the three properties sold from February to September 2021 for prices ranging from \$166,000 to \$213,000 or from \$115.14 to \$119.49 per square foot of living area, land included. The subject's assessment reflects a market value of \$187,750 or \$112.76 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record on an overall market value basis but below on a price per square foot basis. Based on this evidence and after considering the appropriate adjustments to the best comparables for differences from 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: February 20, 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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