



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

APPELLANT: Eddie Moses
DOCKET NO.: 22-00449.001-R-1
PARCEL NO.: 08-16-319-024

The parties of record before the Property Tax Appeal Board are Eddie Moses, the appellant, by Sharon Ross, Attorney at Law in Gurnee; 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: \$5,388
IMPR.: \$30,243
TOTAL: \$35,631

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-story dwelling of wood siding exterior construction with 904 square feet of living area. The dwelling was constructed in 1935. Features of the home include a basement, a full bath and a 240 square foot detached garage. The property has an approximately 4,860 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 from .26 to .88 of a mile from the subject property. The parcels range in size from 5,530 to 10,280 square feet of land area. The comparables are improved with 1-story or 1.5-story dwellings of brick or wood siding exterior construction ranging in size from 808 to 1,176 square feet of living area. The dwellings were built from 1940 to 1956 with comparable #2 having a reported effective age of 1969. Each comparable has a basement, a full bath and either an attached or a detached garage ranging in size from 320 to 552 square feet of building area. Comparable #1 has a fireplace.

The comparables sold in September 2020 and September 2021 for prices ranging from \$60,000 to \$78,000 or from \$53.57 to \$96.53 per square foot of living area, including land.

The appellant submitted a letter, which disclosed the subject property was purchased in 2017 for \$39,000 at a sheriff auction. The appellant contended that at the time of the sale, there was a tenant in the home that expressed his desire to stay at the home, and he is still there. The appellant argued that the condition of the home is below average and similar to bank-owned -As is condition- properties. The appellant claims that, as an owner he couldn't rehab the home due to the current tenant whom he doesn't wish to ask to move out. The appellant provided interior and exterior photographs of the subject property, as well as copies of the Multiple Listing Service (MLS) sheets for each of his comparables.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$24,270, which would reflect a market value of \$72,817 or \$80.55 per square foot of living area, including land, when using 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 \$35,631. The subject's assessment reflects a market value of \$106,904 or \$118.26 per square foot of living area, land included, when using 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 four comparable sales that have the same assessment neighborhood code as the subject and are located within .42 of a mile from the subject. The parcels range in size from 4,690 to 6,290 square feet of land area. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 912 to 1,078 square feet of living area. The dwellings were built from 1918 to 1950 with comparable #4 having a reported effective age of 1969. Comparable #3 has a concrete slab foundation and three comparables each have a basement, one of which has finished area. Each comparable has one or two baths and a detached garage ranging in size from 360 to 528 square feet of building area. Three comparables have central air conditioning and two comparables each have a fireplace. The comparables sold from January 2021 to June 2022 for prices ranging from \$135,000 to \$174,900 or from \$135.38 to \$162.24 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The board of review submitted the PTAX-203 Illinois Real Estate Transfer Declaration for the appellant's comparable #1, which disclosed the property sold as a Bank REO (real estate owned).

¹ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

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 a total of seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to their sale dates occurring 15 months prior to the lien date at issue, and thus are less likely to be indicative of the subject's market value as of the January 1, 2022 assessment date. The Board has also given less weight to the appellant's comparable #3 due to its less similar 1.5-story design, when compared to the subject's 1-story design. The Board has given reduced weight to board of review comparable #4 due to its newer effective age, additional full bath and finished basement area, when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3, which sold more proximate in time to the assessment date at issue. The Board finds these three comparables are relatively similar to the subject in location, dwelling size and design. However, the comparables have varying degrees of similarity to the subject in age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2021 to June 2022 for prices ranging from \$135,000 to \$160,000 or from \$135.38 to \$161.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$106,904 or \$118.26 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued 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: March 26, 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

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