



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

APPELLANT: Eduardo Guzman
DOCKET NO.: 22-01375.001-R-1
PARCEL NO.: 08-21-115-014

The parties of record before the Property Tax Appeal Board are Eduardo Guzman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$6,614
IMPR.: \$48,191
TOTAL: \$54,805

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 2-story dwelling of wood siding exterior construction with 2,176 square feet of living area. The dwelling was constructed in 1908. Features of the home include an unfinished basement and a garage with 440 square feet of building area. The property has an approximately 5,960 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 .29 of a mile from the subject property. The comparables have sites ranging in size from 5,510 to 6,625 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction that range in size from 1,878 to 2,290 square feet of living area that were built in either 1901 or 1915. The appellant reported that each comparable has a basement. Comparable #2 has central air conditioning. Comparables #3 and #4 have a garage containing either 320 or 480 square feet of building area. The comparables sold from July to December 2021 for prices

ranging from \$80,000 to \$165,000 or from \$34.93 to \$87.86 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,805. The subject's assessment reflects a market value of \$164,431 or \$75.57 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 five comparable sales. The comparables are located within .49 of a mile from the subject property. The comparables have sites ranging from 3,990 to 7,540 square feet of land area. The comparables are improved with 2-story dwellings of either wood siding, aluminum siding or brick exterior construction ranging in size from 1,898 to 2,382 square feet of living area that were built from 1901 to 1925, with comparables #2 and #5 having effective ages of 1945 and 1965, respectively. Four comparables each have a basement, one with finished area and one comparable has a concrete slab foundation. Two comparables each have central air conditioning, one comparable has one fireplace, and two comparables each have a garage with either 400 or 560 square feet of building area. The comparable sold from January 2019 to August 2021 for prices ranging from \$148,000 to \$375,000 or from \$75.89 to \$157.43 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 parties submitted a total of nine comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #2 and #4 along with board of review comparables #3 and #4 due to their dissimilar dwelling size, foundation type and/or the feature of central air conditioning, a feature the subject lacks. The Board gave reduced weight to board of review's comparables #1 and #5, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 as well as the board of review's comparable #2. The Board finds that these comparables sold more proximate in time to the assessment date and are similar to the subject in location,

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). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

foundation type, dwelling size, and some features. However, the Board finds board of review's comparable #2 has the feature of basement with finished area, when compared to the subject's unfinished basement, suggesting downward adjustment would be required to make this comparable more equivalent to the subject. Nevertheless, these three comparables sold from August to December 2021 for prices ranging from \$80,000 to \$220,000 or from \$34.93 to \$97.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$164,431 or \$75.57 per square foot of living area, including land, which falls within the range of the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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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