



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

APPELLANT: Miguel Delgado
DOCKET NO.: 22-02024.001-R-1
PARCEL NO.: 08-17-314-036

The parties of record before the Property Tax Appeal Board are Miguel Delgado, 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 **A Reduction** 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: \$9,737
IMPR.: \$44,593
TOTAL: \$54,330

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 is improved with a 1.5-story/Cape Cod style dwelling of brick construction containing 2,430 square feet of living area. The dwelling was constructed in 1955. Features of the home include an unfinished basement, 1½ bathrooms, and an attached garage with 240 square feet of building area. The property has a site with approximately 10,060 square feet of land area 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 improved with 1.5-story dwellings of wood frame construction that range in size from 2,442 to 2,548 square feet of living area. The homes were built in 1953 or 1955. Each comparable has a basement, one to two bathrooms, and a garage ranging in size from 264 to 1,590 square feet of building area. Comparables #1 and #3 have central air conditioning and one fireplace. These properties have sites ranging in size from

12,545 to 33,119 square feet of land area and are from approximately .90 to 2.41 miles from the subject property. The sales occurred from December 2020 to March 2022 for prices ranging from \$144,900 to \$163,000 or from \$56.87 to \$66.53 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$45,355.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,367. The subject's assessment reflects a market value of \$226,124 or \$93.05 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submission included a photograph of the subject property and photographs of the exterior and interior of appellant's comparable #1. The photographs of appellant's comparable #1 depict a home that differs from the subject in exterior physical condition and the interior photographs depict a property in disrepair. The board of review further indicated this property sold "as is".

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of brick, aluminum siding, or wood siding exterior construction that range in size from 2,128 to 2,785 square feet of living area. The homes were built from 1846 to 1970 and have effective construction dates from 1954 to 1970. Each comparable has an unfinished basement, three comparables have central air conditioning, four comparables have one fireplace, the comparables have from 1½ to 3½ bathrooms, and each property has an attached or detached garage ranging in size from 432 to 666 square feet of building area. Comparables #1 and #2 also appear to have inground swimming pools. The comparables have sites ranging in size from 7,410 to 22,310 square feet of land area and are located from approximately 1.03 to 1.96 miles from the subject property. The sales occurred from July 2020 to November 2021 for prices ranging from \$220,000 to \$295,000 or from \$99.10 to \$138.63 per square foot of living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #1 as the photographs of the comparable depict a home that differs from the subject in physical condition, being in a state of disrepair whereas the subject property does not appear to be in such a poor condition. Furthermore, appellant's comparable #1 has a significantly larger garage and site than the subject, that further detract from the weight that can be given this sale. The Board also gives less weight to the comparables submitted by the board of review due to differences from the subject in dwelling age and dwelling style. Additionally, each of the board of review comparables has a larger garage than the subject; four comparables have one or two more bathrooms than the

subject; four comparables have one fireplace while the subject has no fireplace; three of the comparables have central air conditioning whereas the subject has no central air conditioning; two comparables have inground swimming pools, and two comparables have significantly larger sites than the subject property. Due to these differences, the board of review comparables appear to be superior to the subject property in amenities. The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #3, which are improved with dwellings more similar to the subject in style and chronological age than are the comparables provided by the board of review. These two comparables sold for prices of \$162,000 and \$163,000 or for \$66.34 and \$66.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$226,124 or \$93.05 per square foot of living area, including land, which is above the purchase prices of the two best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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: _____

April 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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