



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

APPELLANT: Miguel Delgado
DOCKET NO.: 22-02026.001-R-1
PARCEL NO.: 08-17-314-035

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 **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: \$5,940
IMPR.: \$48,750
TOTAL: \$54,690

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 bi-level/raised ranch style dwelling with an aluminum siding exterior containing 960 square feet of above ground living area. The dwelling was built in 1998. Features of the home include a lower level with 432 square feet of finished area, two bathrooms, and an attached garage with 528 square feet of building area. The property has a site with approximately 5,830 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 one-story dwellings of wood frame construction that range in size from 768 to 1,037 square feet of living area. The homes were built from 1956 to 1991 with the oldest home having an effective year built of 1996. The comparables have 1 or 1½ bathrooms, comparable #1 has central air conditioning, and

comparables #1 and #2 have garages with 308 and 480 square feet of building area, respectively. These properties have sites ranging in size from 4,983 to 6,399 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .25 to .40 of a mile from the subject property. The sales occurred from May 2020 to February 2021 for prices ranging from \$119,000 to \$145,000 or from \$115.72 to \$188.80 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$45,435.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,690. The subject's assessment reflects a market value of \$164,086 or \$170.92 per square foot of above ground living area, land included, when using the statutory level of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four improved comparable sales with comparable #1 being the same property as appellant's comparable #3.¹ The comparables are improved with bi-level/raised ranch style homes with aluminum siding, brick, or wood siding exteriors that range in size from 768 to 1,247 square feet of above ground living area. The homes were built from 1965 to 1977 with comparable #1 having an effective age of 1986. Each comparable has a finished lower level ranging in size from 768 to 1,247 square feet, two comparables have central air conditioning, each comparable has 1½ or 2 bathrooms, and two comparables have attached garages with 484 square feet of building area. These properties have sites ranging in size from 3,990 to 13,690 square feet of land area and are located from approximately .15 to .67 of a mile from the subject property. The sales occurred from February 2021 to March 2022 for prices ranging from \$145,000 to \$255,500 or from \$188.80 to \$236.43 per square foot of above ground 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to appellant's comparable sales #1 and #2 as these properties sold in May and August 2020, not as proximate in time to the January 1, 2022, assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales, which includes a duplicate sale. These four comparables are improved with homes similar to the subject in style and most features with the primary differences being two comparables have central air conditioning while the subject has no central air conditioning and two comparables have no garage while the subject has an attached garage with 528 square feet of building area. These four properties sold for prices ranging from \$145,000 to \$255,500 or from \$188.80 to \$236.43 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$164,086

¹ The board of review grid analysis lists five comparables; however, comparable #3 has no improvement description and will not be further discussed.

or \$170.92 per square foot of above ground living area, including land, which is within the overall price range but below the range on a per square foot of living area basis established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Miguel Delgado, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085