



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Asalia Pacheco
DOCKET NO.: 23-02365.001-R-1
PARCEL NO.: 08-19-404-024

The parties of record before the Property Tax Appeal Board are Asalia Pacheco, the appellant, by James Pollard, Attorney at Law in Lake Villa; 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: \$14,789
IMPR.: \$62,260
TOTAL: \$77,049

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 2023 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 one-story dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1962 and is approximately 61 years old. Features of the home include a basement, central air conditioning, 1½ bathrooms and a 576 square foot garage. The subject also has two enclosed frame porches with either 162 or 200 square feet of building area.¹ The property has an approximately 12,063 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal, where the appellant marked the appeal petition as comparable sales and recent appraisal. However, the appellant's evidence did not include an appraisal, thus the Board will analyze the comparables sales depicted in Section V of the appeal petition. In support of the overvaluation argument, the appellant submitted

¹ The sizes of the enclosed porches are found in the subject's property record card provided by the board of review, which were not refuted by the appellant.

information on three comparable properties that are located within .86 of a mile from the subject property and two of these properties have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,526 to 8,751 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,134 to 1,270 square feet of living area. The dwellings were built from 1954 to 1958. Each comparable has a basement, 1 bathroom and a garage ranging in size from 308 to 524 square feet of building area. The comparables sold in April or May 2022 for prices ranging from \$165,000 to \$187,000 or from \$137.80 to \$155.57 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$58,516, which would reflect a market value of \$175,566 or \$146.31 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 \$77,049. The subject's assessment reflects a market value of \$231,170 or \$192.64 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within .67 of a mile from the subject property. The comparables have sites that range in size from 6,541 to 9,061 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,011 to 1,320 square feet of living area. The dwellings are 47 to 68 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, 1 or 2 bathrooms and a garage ranging in size from 308 to 660 square feet of building area. Two comparables each have a fireplace and comparable #1 has a concrete patio. The comparables sold in July 2022 and December 2023 for prices ranging from \$250,000 to \$260,000 or from \$190.91 to \$257.17 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 seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their lack of central air conditioning and/or their location outside of the subject's neighborhood. The Board has given reduced weight

² 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 2023.

to board of review comparables #2 and #4 which have basement finish, unlike the subject and/or they have a newer dwelling age, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #3, which are overall more similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in November 2022 and December 2023 for prices of \$252,000 and \$260,000 or for \$190.91 and \$232.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$231,170 or \$192.64 per square foot of living area, including land, which is less than the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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: _____

November 19, 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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COUNTY

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