



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

APPELLANT: Ramon & Beatriz Gonzalez  
DOCKET NO.: 14-00348.001-R-1  
PARCEL NO.: 06-18-405-019

The parties of record before the Property Tax Appeal Board are Ramon and Beatriz Gonzalez, the appellants; 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:** \$4,246  
**IMPR.:** \$32,685  
**TOTAL:** \$36,931

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2014 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 one-story single family dwelling with vinyl siding exterior construction containing 1,296 square feet of living area. The dwelling was constructed in 1994. Features of the home include a crawl space foundation, central air conditioning and a two-car attached garage with 672 square feet of building area. The property has a 4,488 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables improved with one-story dwellings that ranged in size from 1,268 to 1,348 square feet of living area. The dwellings were constructed from 1986 to 1993. The comparables had improvement assessments that ranged from \$19,968 to \$30,539 or from \$15.75 to \$23.56 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$20,780 or \$16.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,931. The subject property has an improvement assessment of \$32,685 or \$25.22 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings with vinyl siding exterior construction that had 1,248 and 1,296 square feet of living area. The comparables had improvement assessments that ranged from \$30,539 to \$37,776 or from \$23.56 to \$30.27 per square foot of living area. Board of review comparable #1 was the same property as appellants' comparable #5. The board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables submitted by the parties that had varying degrees of similarity as the subject property. The primary difference between the subject and the comparables is that the subject has a larger garage than eight of the comparables and one comparable has no garage. Furthermore, the subject has central air conditioning whereas four of the comparables have no central air conditioning. These comparables have improvement assessments that ranged from \$15.75 to \$30.27 per square foot of living area. The subject's improvement assessment of \$25.22 per square foot of living area falls within the range established by the comparables in this record. Based on this record and considering the differences between the subject dwelling and the comparables submitted by the parties, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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 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 the subsequent year 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.

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.