



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

APPELLANT: Cresencio Rosales  
DOCKET NO.: 14-01525.001-R-1  
PARCEL NO.: 06-16-311-012

The parties of record before the Property Tax Appeal Board are Cresencio Rosales, the appellant, by attorney James Pollard of James A. Pollard, P.C., in Grayslake; 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:** \$ 4,730  
**IMPR.:** \$27,933  
**TOTAL:** \$32,663

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 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 consists of a tri-level style frame dwelling of vinyl exterior construction that contains 944 square feet of above grade living area. The dwelling was constructed in in 1978. Features include a 504 square foot finished lower level, a 440 square foot unfinished basement, central air conditioning, a fireplace and a 336 square foot garage. The subject property is located in Avon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information for three assessment comparables located in close proximity to the subject. The comparables consist of tri-level style frame dwellings of vinyl exterior construction that were 37 to 42 years old. Features had varying degrees of similarity when compared to the subject. The dwellings contain 912 or 968 square feet of above grade living area and have improvement

assessments ranging from \$18,601 to \$23,653 or from \$19.22 to \$25.94 per square foot of above grade living area. 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 property of \$32,663.<sup>1</sup> The subject property has an improvement assessment of \$27,933 or \$29.59 per square foot of above grade living area. In support of the subject's assessment, the board of review submitted an equity analysis of four assessment comparables located from .16 to 1.61 miles from the subject. The comparables consist of tri-level style frame dwellings of vinyl exterior construction that built from 1974 to 1978. Features had varying degrees of similarity when compared to the subject. The dwellings contain 912 or 968 square feet of above grade living area and have improvement assessments ranging from \$25,786 to \$30,379 or from \$28.27 to \$31.38 per square foot of above grade living area.

With respect to the appellant's evidence, the board of review argued the comparables do not have either a basement or a garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 appellant failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. According to the appellant, these comparables do not have finished lower-levels, basement area or garages, inferior to the subject. The Board also gave less weight to comparable #1 submitted by the board of review due to its distant location and lack of a garage when compared to the subject. The Board finds the three remaining comparables submitted by the board of review were most similar when compared to the subject in location, age, design, dwelling size and features. These comparables have improvement assessments ranging from \$29,837 to \$31,379 or from \$30.82 to \$31.38 per square foot of above grade living area. The subject property has an improvement assessment of \$27,933 or \$29.59 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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<sup>1</sup> Based on the final decision issued by the board of review, the "Notes on Appeal" depicts an incorrect assessment amount for the subject property.

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.



Chairman



Member



Member



Member



Acting 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: September 23, 2016



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.