



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

APPELLANT: Victor Suarez  
DOCKET NO.: 16-02390.001-R-1  
PARCEL NO.: 06-35-305-042

The parties of record before the Property Tax Appeal Board are Victor Suarez, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$14,605  
**IMPR.:** \$55,176  
**TOTAL:** \$69,781

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 2016 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 two-story dwelling of frame exterior construction with 2,042 square feet of living area situated on a 10,818 square foot site. The dwelling was constructed in 1992. Features include a full basement with a finished area, central air conditioning, a fireplace, and a garage with 420 square feet of building area. The property is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted information on fifteen assessment comparables located within .3 of a mile from the subject. The comparables are improved with two-story single family dwellings of vinyl or wood siding exterior construction ranging in size from 2,148 to 2,348 square feet of living area. The dwellings were constructed between 1990 and 1996. Four comparables have partial finished basements and all comparables have unfinished basements. Other features include central air conditioning, a fireplace, and attached garages ranging in size from 420 to 616 square feet of

building area. The comparables have improvement assessments ranging from \$56,028 to \$67,572 or from \$25.42 to \$28.90 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$55,176 or \$27.02 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 \$76,625. The subject property has an improvement assessment of \$62,020 or \$30.37 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 located within .209 of a mile from the subject. These same four comparables were also submitted by the appellant. The comparables are improved with two-story single family dwellings of vinyl siding exterior construction that were constructed in either 1991 or 1992 and range in size from 2,218 to 2,338 square feet of living area. The comparables feature basements with finished areas, central air conditioning, a fireplace, and garages ranging in size from 462 to 586 square feet of building area. The comparables have improvement assessments ranging from \$59,372 to \$67,572 or from \$26.77 to 28.90 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

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

The parties submitted a total of fifteen suggested comparables for the Board's consideration. Four of the comparables were submitted by both parties. The Board finds that all of the comparables submitted are generally similar when compared to the subject property in location, dwelling size, design, age, and features. The comparables have improvement assessments ranging from \$56,028 to \$67,572 or from \$25.42 to \$28.90 per square foot of living area. The subject's improvement assessment of \$62,020, or \$30.37 per square foot of living area falls above the range established by the similar comparables in this record on a per square foot basis.

Based on this record, the Board finds the appellant has demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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: January 15, 2019



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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