



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

APPELLANT: Carmen Zambrano
DOCKET NO.: 16-04686.001-R-1
PARCEL NO.: 08-21-318-009

The parties of record before the Property Tax Appeal Board are Carmen Zambrano, the appellant; 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: \$4,287
IMPR.: \$17,718
TOTAL: \$22,005

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 consists of a 2-story dwelling of frame exterior construction with 1,660 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full unfinished basement and a 520 square foot garage. The property has a 6,663 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity of both land and improvements as the basis of the appeal. In support of the inequity argument the appellant submitted information on eight assessment comparables located from .51 to .87 of a mile from the subject property. The comparables were improved with 2-story dwellings of frame exterior construction ranging in size from 1,632 to 1,760 square feet of living area and are situated on sites ranging in size from 3,006 to 6,589 square feet of land area. The dwellings were constructed from 1901 to 1915. Each comparable has an unfinished basement and three comparables have a garage ranging in size from 216 to 360 square feet of building area. Seven comparables have improvement assessments

ranging from \$10,754 to \$12,048 or from \$6.43 to \$7.00 per square foot of living area.¹ The comparables have land assessments ranging from \$1,989 to \$3,635 or from \$0.55 to \$0.66 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,005. The subject property has an improvement assessment of \$17,718 or \$10.67 per square foot of living area and a land assessment of \$4,287 or \$0.64 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from .142 to .259 of a mile from the subject property. The comparables were improved with 1.5-story or 2-story dwellings of frame or brick exterior construction ranging in size from 1,441 to 1,728 square feet of living area and are situated on sites ranging in size from 6,211 to 9,940 square feet of land area. The dwellings were constructed from 1901 to 1920. Each comparable has an unfinished basement and a garage ranging in size from 400 to 576 square feet of building area. The comparables have improvement assessments ranging from \$14,967 to \$17,148 or from \$9.69 to \$10.85 per square foot of living area. The comparables have land assessments ranging from \$3,998 to \$6,398 or for \$0.61 and \$0.64 per square foot of land area. The board of review also submitted four sales comparables.² Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

With respect to the subject's improvement, the record contains 12 assessment comparables for the Board's consideration. The Board gave less weight to comparables #1, #3, #4, #7 and #8 submitted by the appellant due to their lack of a garage when compared to the subject. Additionally, comparable #4 was lacking assessment data needed for an equity analysis. The Board finds the remaining seven comparables are most similar when compared to the subject in location, dwelling size, design, age and features. They have improvement assessments ranging from \$11,547 to \$17,148 or from \$6.75 to \$10.85 per square foot of living area. The subject property has an improvement assessment of \$17,718 or \$10.67 per square foot of living area,

¹ The appellant's grid analysis was void of improvement assessments for each comparable, along with the total assessment data for comparable #4.

² The Board gives no weight to the board of review sales comparables as they do not address the appellant's inequity argument.

which falls slightly above the overall range, but within the range on a price per square foot basis 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 improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted assessment information for 12 land comparables. The Board gave equal weight to both parties comparables. These comparables are similar in location and site size. These comparables have land assessments ranging from \$1,198 to \$6,398 or from \$0.55 to \$0.66 per square foot of land area. The subject property has a land assessment of \$4,287 or \$.064 per square foot of land area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences in site size when compared to the subject, the Board finds the subject's land assessment is supported. Therefore, no reduction in the subject's land assessment is warranted.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement or land were inequitably assessed and no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 23, 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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