



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

APPELLANT: Carmen Zambrano  
DOCKET NO.: 16-04699.001-R-1  
PARCEL NO.: 04-20-204-003

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:** \$4,925  
**IMPR.:** \$19,706  
**TOTAL:** \$24,631

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 stucco exterior construction with 1,800 square feet of living area. The dwelling was constructed in 1904. Features of the home include a partial unfinished basement and a 400 square foot garage. The property has a 17,300 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellant submitted information on four equity comparables located from .50 of mile to 1.45 miles from the subject property. The comparables were improved with 2-story dwellings of frame or stucco exterior construction ranging in size from 1,824 to 2,036 square feet of living area. The dwellings were constructed from 1904 to 1916. Each comparable has an unfinished basement and one comparable has a 576 square foot garage. The comparables have improvement assessments

ranging from \$4,877 to \$17,635 or from \$2.59 to \$9.44 per square foot of living area.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,631. The subject property has an improvement assessment of \$19,706 or \$10.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located from .219 to .605 of a mile from the subject. The comparables were improved with 1.5-story or 2-story dwellings of brick, frame or stucco exterior construction ranging in size from 1,629 to 1,796 square feet of living area. The dwellings were built from 1896 to 1920. Each comparable has a basement, one of which has finished area, one comparable has central air conditioning and seven of the comparables have a garage ranging in size from 240 to 816 square feet of building area. The comparables have improvement assessments ranging from \$18,751 to \$24,365 or from \$10.80 to \$13.84 per square feet of living area. 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.

The parties submitted 12 suggested equity comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant proximity to the subject and/or their lack of a garage unlike the subject. The Board also gave less weight to board of review comparables #4 due to its superior central air conditioning feature, #6 due to its superior finished basement foundation and #8 due to its lack of a garage when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3, #5 and #7. These five comparables are similar in location, dwelling size, design, age and features when compared to the subject. These comparables had improvement assessments ranging from \$19,599 to \$21,887 or from \$11.06 to \$13.21 per square foot of living area. The subject's improvement assessment of \$19,706 or \$10.95 per square foot of living area falls slightly below the range established by the most similar comparables in this record, which is justified considering its inferior basement size. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is justified.

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<sup>1</sup> The appellant's grid analysis was void of improvement assessments for each comparable.

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.

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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: April 23, 2019



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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 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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