



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

APPELLANT: Linda Chavez  
DOCKET NO.: 16-04894.001-R-1  
PARCEL NO.: 04-34-107-020

The parties of record before the Property Tax Appeal Board are Linda Chavez, the appellant, by attorney Jessica Hill-Magiera 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 **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:** \$9,180  
**IMPR.:** \$56,904  
**TOTAL:** \$66,084

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 tri-level style dwelling of wood siding exterior construction with 1,986 square feet of above-grade living area.<sup>1</sup> The dwelling was constructed in 1988. Features of the home include an 870 square foot finished lower level and a partial unfinished basement. The property has a 17,016 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight assessment comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of one, tri-level style dwelling and seven, 1.5-story dwellings of wood

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<sup>1</sup> Appellant's attorney provided limited information regarding the features of both the subject property and the comparables. Additional descriptive details about the subject and the comparables were submitted by the board of review and are reflected in this decision.

siding exterior construction ranging in size 1,800 to 1,966 square feet of above-grade living area. The dwellings were constructed from 1975 to 1984. One comparable features a 587 square foot finished lower level; each comparable has an unfinished basement; six comparables have central air conditioning; seven comparables each have one or two fireplaces and a garage ranging in size from 441 to 1,326 square feet of building area. The comparables have improvement assessments ranging from \$34,008 to \$47,251 or from \$18.61 to \$25.44 per square foot of above-grade living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$36,969 or \$18.61 per square foot of above-grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,084. The subject property has an improvement assessment of \$56,904 or \$28.65 per square foot of above-grade living area.

In response to the appeal, the board of review argued that the appellant's comparables #2 through #8 are not comparable to the subject due to their dissimilar 1.5-story design with no lower level.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables were improved with tri-level style dwellings of aluminum or wood siding exterior construction ranging in size from 1,560 to 2,012 square feet of living area. The dwellings were built in either 1963 or 1964. Each comparable has 868 to 1,222 square feet of finished lower level and an unfinished basement; three comparables have central air conditioning; three comparables have one or two fireplaces; and each comparable has a garage ranging in size from 480 to 1,542 square feet of building area. The comparables have improvement assessments ranging from \$42,367 to \$52,749 or from \$26.22 to \$29.38 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contends that equity comparables are not expected to have exactly the same property characteristics and the appellant's comparables are within an acceptable range. The appellant's attorney argued that taking the board of review equity comparables into consideration, along with the undisputed appellant's equity comparables shows that 4 of 5 or 80% of the equity comparables support a reduction based on building price per square foot.

### **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 a reduction in the subject's assessment is not warranted.

The parties submitted 12 comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 through #8 due to their dissimilar 1.5-story design when compared to the subject's tri-level design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, along with the comparables submitted by the board of review. Although these comparables are older in age when compared to the subject and each feature a garage unlike the subject, they are similar to the subject in location, dwelling size and design. They have improvement assessments ranging from \$18.61 to \$29.38 per square foot of above-grade living area. The subject property has an improvement assessment of \$28.65 per square foot of above-grade living area, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. 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.

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: January 21, 2020



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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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COUNTY

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