



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

APPELLANT: Rigoberto Torres
DOCKET NO.: 16-04923.001-R-1
PARCEL NO.: 06-17-403-034

The parties of record before the Property Tax Appeal Board are Rigoberto Torres, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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: \$ 5,254
IMPR.: \$31,544
TOTAL: \$36,798

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 one-story dwelling of vinyl siding exterior construction with 1,040 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full finished basement, central air conditioning and a 440 square foot garage. The property has a 4,800 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on fifteen equity comparables located from .31 to .97 of a mile from the subject property. The comparables consist of one-story dwellings of unknown exterior construction that were built between 1985 and 1996. The homes range in size from 936 to 1,144 square feet of living area with a full basement. No data was provided by the appellant as to where the basements were finished or unfinished, whether the homes have air

conditioning or whether the comparables have garages. The appellant's fifteen comparables have improvement assessments ranging from \$16,568 to \$31,060 or from \$14.48 to \$27.90 per square foot of living area.

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 \$36,798. The subject property has an improvement assessment of \$31,544 or \$30.33 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 set forth on two grid analyses each labeled as comparables #1 through #4; for ease of reference, the second page of comparables have been re-numbered as #5 through #8. Board of review comparable #7 is the same property presented as appellant's comparable #15. These eight comparables are located from .24 to .92 of a mile from the subject property. The comparables consist of one-story dwellings of vinyl or wood siding exterior construction that were built between 1987 and 1999. The homes range in size from 1,008 to 1,196 square feet of living area. Seven of the comparables each have a full basement, four of which have finished areas. Seven of the comparables also feature central air conditioning and each comparable has a garage ranging in size from 352 to 624 square feet of building area. The comparables have improvement assessments ranging from \$28,055 to \$35,446 or from \$24.52 to \$30.62 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Counsel for the appellant submitted rebuttal arguing that most of the comparables presented by both parties indicate that the subject's assessment should be reduced.

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) [Emphasis added.]. 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 a total of 22 comparable properties, with one common property for both parties, to support their respective positions before the Property Tax Appeal Board. But for appellant's comparable #15 which was presented in full detail by the board of review as its comparable #7, the Board has given reduced weight to the remaining 14 comparables presented by the appellant due to the lack of detail concerning the distinguishing characteristics of exterior construction, basement finish, air conditioning and/or garage amenity for each of these appellant suggested comparables.

The Board has also given reduced weight to board of review comparables #3, #4, #5 and #8. Comparable #3 lacks a basement foundation which makes this dwelling dissimilar to the subject's full finished basement. Board of review comparables #4, #5 and #8 each has an unfinished basement as compared to the subject's finished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1 #2, #6 and #7 where #7 is the same property as appellant's comparable #15. These four comparables were similar to the subject in location, design, age, exterior construction, size, foundation and most features. These comparables had improvement assessments that ranged from \$26.96 to \$30.62 per square foot of living area. The subject's improvement assessment of \$30.33 per square foot of living area falls within the range established by the best comparables in this record. 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 a reduction in the subject's assessment is not 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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: February 18, 2020



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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