



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

APPELLANT: Domingo Garcia
DOCKET NO.: 16-04958.001-R-1
PARCEL NO.: 04-17-421-005

The parties of record before the Property Tax Appeal Board are Domingo Garcia, 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: \$3,465
IMPR.: \$23,927
TOTAL: \$27,392

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 aluminum siding exterior construction with 1,073 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full unfinished basement, central air conditioning and a 440 square foot garage. The property has a 7,150 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on 28 assessment comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of one-story dwellings containing 1,073 square feet of living area that were built in 1971. Each home has a basement with 1,073 square feet of building area. The comparables have improvement assessments ranging from \$8,843 to \$20,583 or from \$8.24 to \$19.18 per square foot of living area. The appellant requested the subject's improvement

assessment be reduced to \$8,844 or \$8.24 per square foot of living area based on assessment equity.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,392. The subject property has an improvement assessment of \$23,927 or \$22.30 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 in the same neighborhood code as the subject property as assigned by the township assessor. The comparables were improved with one-story dwellings of brick, aluminum or wood siding exterior construction ranging in size from 1,120 to 1,131 square feet of living area. The dwellings were built from 1962 to 1977. The comparables each have an unfinished basement, four comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 361 to 672 square feet of building area. The comparables have improvement assessments ranging from \$21,502 to \$25,927 or from \$19.18 to \$23.15 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's failure to respond or object to the appellant's comparables should serve as an admission that they are acceptable equity comparables. The appellant's attorney further argued that taking the board of review equity comparables into consideration, along with the undisputed appellants' equity comparables shows that 35 of 36 or 97% 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 Board gives less weight to the appellant's evidence as they did not provide adequate information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3, #6 and #8. These comparables are most similar to the subject in location, age, dwelling size, design and features. These comparables have improvement assessments that ranged from \$23,481 to \$25,927 or from \$20.97 to \$23.15 per square foot of living area. The subject's improvement assessment of \$23,927 or \$22.30 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence.

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.

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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