



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

APPELLANT: Marcos Criollo  
DOCKET NO.: 17-00941.001-R-1  
PARCEL NO.: 06-17-401-028

The parties of record before the Property Tax Appeal Board are Marcos Criollo, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC in Chicago; 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:** \$7,847  
**IMPR.:** \$45,059  
**TOTAL:** \$52,906

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 2017 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 part one-story and part two-story dwelling<sup>1</sup> with vinyl-siding exterior that has 1,822 square feet of living area. The dwelling was built in 1949 and has an effective age of 1973. The home features a full finished basement, central air conditioning and a 418-square foot attached garage. The subject has a 9,045 square foot lot and is located in Round Lake Beach, Avon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted three equity comparables located from .20 to .69 of a mile from the

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<sup>1</sup> The appellant's grid analysis describes the subject's design as a 1.5-story dwelling, which differs from the 2-story design listed on the subject's property record card. The Board finds the best evidence of subject's design is shown in a schematic diagram with 1<sup>st</sup> and 2<sup>nd</sup> floor measurements of the dwelling.

subject and in different assessment neighborhoods than the subject. The comparables are described as 1.5-story dwellings of vinyl-siding or brick exterior construction ranging in size from 1,728 to 2,094 square feet of living area. The dwellings each have a basement with finished area and central air conditioning; one home has a fireplace; and one home has a 900-square foot garage. 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 \$52,906. The subject has an improvement assessment of \$45,059 or \$24.73 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four equity comparables located from .102 to .46 of a mile from the subject and each located in different assessment neighborhoods than the subject property. The comparables are described as two-story dwellings with vinyl-siding that range in size from 1,560 to 1,704 square feet of living area. The dwellings were built from 1937 to 1950. Each home has a basement with two having finished areas; three dwellings each have central air conditioning; two homes each have a fireplace; and each has a garage ranging in size from 440 to 576 square feet of building area. These properties have improvement assessments ranging from \$34,935 to \$41,936 or from \$20.50 to \$25.45 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

### **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). 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 seven suggested equity comparables for the Board's consideration. The Board finds that neither of the parties' comparables are particularly similar to the subject due to their locations being in different assessment neighborhoods than the subject. The Board gave less weight to appellant's comparables #1 and #2 due to lacking a garage, unlike the subject.

The Board finds that the best evidence of assessment equity to be appellant's comparable #3, along with the comparables submitted by the board of review as these are more similar to the subject in design, dwelling size and features. However, board of review comparables #2 and #3 each have an unfinished basement, unlike the subject's full finished basement which would require upward adjustments to these comparables. These properties have improvement assessments ranging from \$25,562 to \$41,936 or from \$12.21 to \$25.45 per square feet of living area. The subject's improvement assessment of \$45,059 or \$24.73 per square feet of living area falls within the range established by the most similar equity comparables contained in this record on a per square foot basis and it appears justified given the subject's larger dwelling size and full

finished basement of 1,404 square feet of finished area. After considering necessary adjustments to the comparables for differences such as dwelling size and finished basement area when compared to the subject, the Board finds the subject's assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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.

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 21, 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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