



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

APPELLANT: Eduardo Alvarez
DOCKET NO.: 17-03042.001-R-1
PARCEL NO.: 12-33-301-001

The parties of record before the Property Tax Appeal Board are Eduardo Alvarez, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$317,720
IMPR.: \$315,550
TOTAL: \$633,270

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 1.75-story dwelling of brick exterior construction with 6,117 square feet of living area. The dwelling was constructed in 1980 and has an effective age of 1992. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 594 square foot inground swimming pool and a 1,308 square foot attached garage. The property has a 49,085 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from .07 of a mile to 1.47 miles from the subject. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 5,005 to 6,758 square feet of living area. The dwellings were built from 1970 to 1978. Each comparable has a

basement with finished area, central air conditioning, three to five fireplaces and a garage ranging in size from 667 to 925 square feet of building area. Comparable #3 has a 1,000 square foot inground swimming pool. The comparables have improvement assessments ranging from \$147,687 to \$165,641 or from \$35.97 to \$39.33 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 \$633,270. The subject property has an improvement assessment of \$315,550 or \$51.59 per square foot of living area.

In response to the appellant's evidence the board of review submitted a grid analysis that critiqued the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from .075 of a mile to 1.375 miles from the subject. The comparables consist of 1.5 to 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,919 to 6,317 square feet of living area. The dwellings were constructed from 1979 to 1990. Comparable #1 has an effective age of 1985. Features of each comparable include a basement with two having finished area; central air conditioning; two to four fireplaces and a garage ranging in size from 596 to 875 square feet of building area. Comparables #1 and #2 have inground swimming pools with 880 and 924 square feet, respectively. The comparables have improvement assessments ranging from \$303,860 to \$545,836 or from \$49.49 to \$92.22 per square foot 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 seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparables #2 and #3 due to their dissimilar dwelling sizes and/or distant locations being over 1 mile from the subject when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparables #1 and #3 as they are similar to the subject in location, design, age, dwelling size and features except for all comparables have smaller garage feature, two comparables lack an inground swimming pool and one has significantly less finished basement area. The comparables have improvement assessments ranging from \$257,355 to \$392,222 or from \$43.93 to \$63.02 per square foot of living area. The subject has an improvement assessment of \$315,550 or \$51.59 per square foot of living area,

which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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.



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: June 16, 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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