



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

APPELLANT: Juan Vega
DOCKET NO.: 17-03058.001-R-1
PARCEL NO.: 08-18-226-040

The parties of record before the Property Tax Appeal Board are Juan Vega, 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 a reduction 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: \$6,716
IMPR.: \$34,400
TOTAL: \$41,116

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 of aluminum siding exterior construction with 1,376 square feet of living area.¹ The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning and an attached 400 square foot garage. The property has a 4,190 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement. In support of this argument, the appellant submitted information on six equity comparables which share the same neighborhood code as is assigned by the assessor to the subject property. The comparables consist of part two-story and part one-story dwellings

¹ The records of the assessing officials record this as a 2.1-story dwelling, but the Property Tax Appeal Board has examined the property record card to describe the dwelling based upon the schematic drawing.

(described by the grid as 2.1-story dwellings) of aluminum siding exterior construction that were built between 1993 and 1997. The homes range in size from 1,456 to 1,680 square feet of living area with full or partial unfinished basements. Two of the homes have central air conditioning and four of the comparables each have a fireplace. Five of the comparables feature a garage of either 400 or 440 square feet of building area; comparable indicates there is no garage and the schematic drawing similarly does not depict a garage although the photograph appears to depict a garage amenity. The comparables have improvement assessments ranging from \$28,479 to \$39,721 or from \$16.95 to \$23.64 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$30,313 or \$22.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,695. The subject property has an improvement assessment of \$35,979 or \$26.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on eight equity comparables; for ease of reference, the Property Tax Appeal Board has renumbered the second set of comparables as #5 through #8. Board of review comparable #8 is the same property as appellant's comparable #5. The comparables share the same neighborhood code as is assigned by the assessor to the subject property. The comparables consist of part two-story and part one-story dwellings (described on the grids as either 2.0 or 2.1-story dwellings) of aluminum siding exterior construction that were built between 1996 and 1998. The homes range in size from 1,352 to 1,460 square feet of living area with unfinished basements. Six of the homes have central air conditioning and six of the comparables each have a fireplace. Each comparable has a garage ranging in size from 400 to 484 square feet of building area. The comparables have improvement assessments ranging from \$33,451 to \$37,714 or from \$23.57 to \$25.90 per square foot of living area.

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

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of thirteen comparable properties for consideration by the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3, #4 and #5 along with board of review comparables #7 and #8, where there is one common property

presented, due to the lack of an air conditioning amenity in each of these dwellings. The Board has given reduced weight to appellant's comparable #2 due to the lack of a garage.

The Board finds the best evidence of assessment equity to be appellant's comparable #6 and board of review comparables #1 through #6. These seven comparables were similar to the subject in location, age, design, size and most features and had improvement assessments that ranged from \$33,451 to \$39,721 or from \$23.64 to \$25.90 per square foot of living area. The subject's improvement assessment of \$35,979 or \$26.15 per square foot of living area falls above the range established by the best comparables in this record on a per-square-foot basis and does not appear to be justified. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a 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: July 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

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