



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

APPELLANT: Javier Alonso
DOCKET NO.: 18-00108.001-R-1
PARCEL NO.: 09-34-402-039

The parties of record before the Property Tax Appeal Board are Javier Alonso, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$43,070
IMPR.: \$124,865
TOTAL: \$167,935

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 2018 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 is improved with a one-story dwelling of wood siding exterior construction with 3,448 square feet of living area. The dwelling was constructed in 1986. Features of the home include a partial basement that is partially finished, central air conditioning, two fireplaces and an attached two-car attached garage. The property has a 52,163 square foot site and is located in Lake Barrington, Wauconda Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with a 1.0-story dwelling, a 1.5-story dwelling and a 1.75-story dwelling of wood siding or brick exterior construction that range in size from 2,892 to 3,568 square feet of living area. The dwellings were built from 1979 to 1988. Each comparable has a basement with two having finished area, central air conditioning and one fireplace. Two comparables have

detached garages with 621 and 792 square feet of building area, respectively. Comparable #1 also has an inground swimming pool. These properties have improvement assessments ranging from \$87,737 to \$108,895 or from \$29.70 to \$31.92 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$113,784 or \$33.00 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 \$167,935. The subject property has an improvement assessment of \$124,865 or \$36.21 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two, 1-story dwellings and a 1.25-story dwelling of wood siding or brick exterior construction that range in size from 2,748 to 3,736 square feet of living area. The dwellings were constructed from 1969 to 1978. Two comparables have basements with one having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 667 to 806 square feet of building area. These properties have improvement assessments ranging from \$85,832 to \$128,777 or from \$31.23 to \$34.47 per square foot of living area. The board of review indicated that the subject's newer age and larger basement with more finished area in relation to the comparables are reflected in the subject's higher assessment.

The board of review requested the assessment be sustained.

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 record has six comparables submitted by the parties to support their respective positions. Less weight is given appellant's comparables #1 and #2 due to differences from the subject in style. The Board finds the remaining comparables are more similar to the subject in style but are inferior to the subject in age, basement area, and basement finish. These four comparables have improvement assessments that range from \$30.34 to \$34.47 per square foot of living area. The subject's improvement assessment of \$36.21 per square foot of living area falls above the range established by the best comparables in this record but justified considering its superior characteristics relative to these properties. 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: August 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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