



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

APPELLANT: Wilfredo Gaitan
DOCKET NO.: 18-01888.001-R-1
PARCEL NO.: 11-14-301-070

The parties of record before the Property Tax Appeal Board are Wilfredo Gaitan, 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: \$80,389
IMPR.: \$208,733
TOTAL: \$289,122

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 consists of a two-story dwelling of brick exterior construction with 4,878 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 864 square foot attached garage. The property has an 87,111 square foot site and is located in Green Oaks, Libertyville 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 within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,935 to 4,555 square feet of living area. The dwellings were built from 1972 to 1977 with effective ages of 1976 or 1978. Each comparable features an unfinished basement, central air

conditioning, two fireplaces and an attached garage ranging in size from 525 to 624 square feet of building area. Comparable #3 also has a second 598 square foot detached garage. The comparables have improvement assessments ranging from \$140,361 to \$165,643 or from \$35.53 to \$36.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$176,697 or \$36.22 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 \$289,122. The subject property has an improvement assessment of \$208,733 or \$42.79 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 located within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,907 to 4,256 square feet of living area. The dwellings were built from 1978 to 1983 with effective ages of 1978 to 1993. Each comparable features an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 728 to 1,121 square feet of building area. The comparables have improvement assessments ranging from \$151,488 to \$191,401 or from \$38.77 to \$44.97 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be sustained.

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 six suggested 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 #1 and #2 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity on this limited record to be the appellant's comparable #3 and board of review comparable #3. These two comparables are relatively similar to the subject in location, dwelling size, design, original age and features. The comparables have improvement assessments of \$36.37 and \$44.97 per square foot of living area. The subject's improvement assessment of \$42.79 per square foot of living area is bracketed by the two best comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject such as effective age, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

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 appears to exist 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 warranted.

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:

November 17, 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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