



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

APPELLANT: Jude Rodriguez
DOCKET NO.: 19-02756.001-R-1
PARCEL NO.: 07-21-301-059

The parties of record before the Property Tax Appeal Board are Jude Rodriguez, the appellant; 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: \$18,699
IMPR.: \$81,801
TOTAL: \$100,500

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 2019 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 2-story dwelling of wood siding exterior construction with 2,366 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 420 square feet of building area. The property has a 14,070 square foot site and is located in Gurnee, Warren 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 .6 of a mile from the subject and in the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with 2-story dwellings of wood siding exterior construction each containing 2,366 square feet of living area. The dwellings were built in 1990 or 1991. Each home features a full unfinished basement, central air-conditioning, and a garage containing 420 square feet of building area. Two

comparables each have a fireplace. The comparables have improvement assessments ranging from \$81,493 to \$83,747 or from \$34.44 to \$35.40 per square foot of living area. The appellant also submitted a memorandum arguing that the subject property is located in close proximity to a busy and unsafe intersection which negatively impacts the market value of his home. In support of this argument, the appellant submitted a color copy of the Lake County Division of Transportation's proposal for infrastructure improvements of the aforementioned intersection to improve safety and traffic flow. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$81,808 or \$34.58 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 \$103,503. The subject property has an improvement assessment of \$84,804 or \$35.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five assessment equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction containing either 2,299 or 2,366 square feet of living area. The dwellings were constructed in 1989 or 1990 and each feature a basement with four having a recreation room. The homes each also feature central air-conditioning, a fireplace, and a garage containing 420 square feet of building area. The properties have improvement assessments ranging from \$77,078 to \$86,096 or from \$32.58 to \$37.45 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 taxpayer contends assessment inequity regarding the improvement 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 improvement assessment is warranted.

The Board finds the parties submitted a total of eight assessment equity comparables for the Board's consideration which are similar to the subject property in many characteristics. The Board gave less weight to board of review comparables #1 through #4 as each of these comparables has a recreation room in the basement, dissimilar to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant's comparables and the board of review comparable #5. These four comparables are most similar to the subject in terms of location, design, age, construction, dwelling size, and features. These most similar comparables in the record have improvement assessments ranging from \$77,078 to \$83,747 or from \$32.58 to \$35.40 per square foot of living area. The subject's improvement assessment of \$84,804 or \$35.84 per square foot of living area is above the range established by the most

similar comparables in this record. Notably, the only board of review comparable which lacks a finished basement area (similar to the subject) has an improvement assessment that is lower than the subject. Additionally, given the subject's inferior location in close proximity to an intersection deemed by the County to be unsafe and in need of infrastructure improvement, the Board finds that the subject property is inequitably assessed when compared to the best comparables in this record which are not negatively impacted by their locations.

Based on the evidence in this record, the Board finds that the appellant has demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is 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: January 18, 2022



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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APPELLANT

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COUNTY

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