



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

APPELLANT: George & Erika Zamarron
DOCKET NO.: 19-03916.001-R-1
PARCEL NO.: 16-15-206-008

The parties of record before the Property Tax Appeal Board are George and Erika Zamarron, the appellants, 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: \$35,300
IMPR.: \$52,358
TOTAL: \$87,658

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a ranch style, one-story, dwelling of wood siding exterior construction with 979 square feet of living area. The dwelling was built in 1968 and is approximately 51 years old. Features of the home include an unfinished full basement, one bathroom, and an attached garage with 440 square feet of building area. The property has an 8,102 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with ranch style, one-story, dwellings of wood siding or brick exterior construction ranging in size from 1,080 to 1,578 square feet of living area. The dwellings range in age from 69 to 72 years old. Each property has an unfinished basement, one bathroom and an attached or detached garage ranging in size from 252 to 484 square feet of building area. Three

comparables have central air conditioning and one comparable has one fireplace. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$43,565 to \$64,315 or from \$40.19 to \$40.76 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$39,551.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$87,658. The subject property has an improvement assessment of \$52,358 or \$53.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with ranch style, one-story, dwellings of brick or wood siding exterior construction ranging in size from 896 to 1,064 square feet of living area. The dwellings were built from 1954 to 1961. Each comparable has a full basement with one having finished area, two comparables have central air conditioning, two comparables have one fireplace, and four comparables have a detached garage ranging in size from 280 to 576 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$42,520 to \$81,173 or from \$43.08 to \$88.04 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables similar to the subject in location and style. The Board gives less weight to the appellants' comparables due to differences from the subject dwelling in size and age. The Board gives most weight to the board of review comparables as these properties are more similar to the subject dwelling in age and size than are the comparables provided by the appellants. These five comparables have improvement assessments that range from \$42,520 to \$81,173 or from \$43.08 to \$88.04 per square foot of living area. Board of review comparables #1 and #4 have improvement assessments that are significantly greater than the three other comparables and the subject's improvement assessment of \$52,358 or \$53.48 per square foot of living area, without any explanation for this divergence. Nevertheless, the subject's improvement assessment falls within the range established by the best comparables in this record.

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 appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction 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: December 21, 2021



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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