



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

APPELLANT: Luis Dominguez
DOCKET NO.: 19-06273.001-R-1
PARCEL NO.: 16-15-308-006

The parties of record before the Property Tax Appeal Board are Luis Dominguez, 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 ***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: \$28,807
IMPR.: \$146,174
TOTAL: \$174,981

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 two-story dwelling of wood siding exterior construction with 2,758 square feet of living area. The dwelling was constructed in 1994 and is approximately 25 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an approximately 7,340 square foot site and is located in Highland Park, Moraine 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 four equity comparables with the same assessment neighborhood code as the subject and located from .63 to 1.26 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,913 to 3,718 square feet of living area. The dwellings range in age from 43 to 77 years old. The comparables each have a

basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage with either 420 or 484 square feet of building area. The comparables have improvement assessments that range from \$114,722 to \$137,524 or from \$36.99 to \$39.40 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,465 or \$38.60 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 \$187,761. The subject property has an improvement assessment of \$158,954 or \$57.63 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis of the subject and three comparable properties. The comparables have the same assessment neighborhood code as the subject and are located within .35 of a mile from the subject property. With respect to the assessment data provided by the board of review, the upper portion of the grid analysis is entitled "Uniformity Grid Analysis for Tax Year 2021" and given that the 2019 assessment of the subject property is not correctly set forth, it appears to the Property Tax Appeal Board that the submission contains assessment details for the 2021 tax year for each of the properties. Nevertheless, the comparables are relatively similar to the subject in location, age, dwelling size and features. The properties have improvement assessments for the 2021 tax year ranging from \$143,155 to \$177,300 or from \$57.77 to \$61.71 per square foot of living. Based on the equity evidence and argument, the board of review requested confirmation of the subject's 2019 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its significantly larger dwelling size when compared to the subject and to appellant's comparable #3 as it has a finished basement in contrast to the subject's unfinished basement. Moreover, the appellant's comparables #1 and #3 are 52 and 38 years older than the subject dwelling, respectively. The Board has given less weight to the board of review's comparables as the assessment information submitted refers to tax year 2021, whereas the appellant's appeal is based on a 2019 tax year appeal. However, the board of review evidence does indicate the subject property was equitably assessed in 2021.

Considering the appellant's evidence, the Board finds the best comparables to be the appellant's comparables #2 and #4, which are relatively similar to the subject location, dwelling size, design and some features. However, the Board finds both of the comparable dwellings are inferior to the subject in age, suggesting an upward adjustment would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$116,651 and \$129,787 or \$38.64 and \$39.40 per square foot of living area. The subject's

improvement assessment of \$158,954 or \$57.63 per square foot of living area falls above the two best comparables in the record both in terms of overall improvement assessment and on a square foot basis. After considering adjustments to the best comparables provided by the appellant for differences from the subject and limited weight to the board of review evidentiary submission, the Board finds 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 19, 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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