



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

APPELLANT: Chicago Title Land Trust Co., as Trustee u/t/a No. 3618  
DOCKET NO.: 19-06413.001-R-1  
PARCEL NO.: 04-21-408-017

The parties of record before the Property Tax Appeal Board are Chicago Title Land Trust Co., as Trustee u/t/a No. 3618, the appellant, by Josefina Lozano, Attorney at Law in Zion; 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:** \$1,960  
**IMPR.:** \$13,238  
**TOTAL:** \$15,198

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.

As an initial matter, a consolidated hearing was held on 28 individual appeals covering 14 units within the same townhouse complex for the 2019 and 2020 tax years.

**Findings of Fact**

The subject property consists of a two-story townhouse of brick and aluminum siding exterior construction with 1,176 square feet of living area. The dwelling was constructed in 1963, is approximately 56 years old, and has an unfinished basement. The property has a 1,207 square foot site<sup>1</sup> and is located in Zion, Zion Township, Lake County.

The appellant appeared before the Property Tax Appeal Board by counsel Josefina Ruiz Lozano contending assessment inequity concerning both the land and improvement assessments as the

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<sup>1</sup> The Board finds the property record card submitted by the board of review to be the best evidence of parcel size in the record.

basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located between 1.08 and 1.13 miles from the subject property and outside of the subject's assessment neighborhood code. The comparables consist of two-story townhouses of brick exterior construction that are 56 years old. The homes have 1,268 square feet of living area. Each dwelling has an unfinished basement. The comparables have sites ranging from 980 to 3,020 square feet of land area. The comparables have land assessments of \$1,268 or either \$0.42 or \$1.29 per square foot of land area. The comparables have improvement assessments of \$8,442 or \$6.66 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$1,563 or \$1.29 per square foot of land area and the improvement assessment be reduced to \$10,102 or \$8.59 per square foot of living area.

At hearing, the appellant's counsel argued that the subject's townhouse complex made up the entire neighborhood code of 9220014 and that the appellant's comparables, while outside of the neighborhood code, are within the same township and municipality approximately one mile from the subject and are therefore comparable to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,198. The subject property has a land assessment of \$1,960 or \$1.62 per square foot of land area and an improvement assessment of \$13,238 or \$11.26 per square foot of living area.

Jack Perry, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and stated that the appellant's comparables are from a different assessment neighborhood code over one mile from the subject, differ from the subject in dwelling size, basement size, and exterior construction, and are of inferior condition to the subject. Mr. Perry stated further that the board of review comparables are each from the same neighborhood code as the subject and contain features identical to the subject.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables that are located in the same assessment neighborhood code and within 107 feet of the subject property. The comparables consist of two-story townhouses of brick and aluminum siding exterior construction that were built in 1963. The comparables have sites ranging in size from 1,110 to 2,910 square feet of land area. Each home has 1,176 square feet of living area and an unfinished basement. Land assessments for the comparables are \$1,960 or from \$0.67 to \$1.77 per square foot of land area and improvement assessments are \$13,238 or \$11.26 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal concerning both the land and improvement. 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board finds that the appellant's comparables are dissimilar to the subject due to significant differences in parcel size. The Board finds that the appellant's land comparables are 19% smaller or 149% to 150% larger in land size and therefore these properties are too dissimilar to be accurate indicators of the range within which the subject's land assessment should fall. The Board finds that each comparable located in the subject's complex has an identical land assessment of \$1,960, which indicates that the land is being assessed on a site basis. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified on this limited record based on lack of uniformity.

With respect to the improvement assessment, 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. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill.2d at 401; Kankakee County Board of Review v. Property Tax Appeal Board, 131, Ill.2d at 20 (fair cash value is the cornerstone of uniform assessment.). It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill.2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21 (1989). Neither party established that the appellant's comparables have a similar cash value to the subject, nor did the evidence establish that the appellant's comparables were being assessed at a higher percentage of fair cash value than the subject property. Furthermore, the testimony provided by the board of review's representative that the appellant's comparables are inferior to the subject property, which was not refuted, justifies the subject property having a higher assessment than the appellant's comparables. 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 improvement 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

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 17, 2023



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

State of Illinois  
Property Tax Appeal Board  
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401 South Spring Street  
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APPELLANT

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COUNTY

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Waukegan, IL 60085