



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

APPELLANT: Emmanuel & Ivette Gomez
DOCKET NO.: 19-06702.001-R-1
PARCEL NO.: 04-16-309-001

The parties of record before the Property Tax Appeal Board are Emmanuel & Ivette Gomez, the appellants; 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: \$5,043
IMPR.: \$46,219
TOTAL: \$51,262

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 split-level style dwelling of brick exterior construction with 1,950 square feet of above grade living area. The dwelling was constructed in 1969. Features of the home include a full basement, central air conditioning, two fireplaces, and a garage containing 462 square feet of building area. A sunroom addition was made to the dwelling in 1997. The property has a 9,460 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of split-level style dwellings of brick or brick and wood siding exterior construction that were built between 1958 and 1974. The homes range in size from 1,872 to 2,208 square feet of above grade living area. Two of the comparables have central air conditioning. Each dwelling

has a full basement and a garage or garages ranging in size from 374 to 648 square feet of building area. All of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$38,438 to \$47,579 or from \$20.21 to \$21.55 per square foot of above grade living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$39,410 or \$20.21 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,262. The subject property has an improvement assessment of \$46,219 or \$23.70 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 that are located in the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as appellant's comparable #3. The comparables consist of split-level style dwellings of vinyl, wood, or aluminum siding exterior construction that were built between 1974 and 2002. The homes range in size from 1,758 to 2,208 square feet of above grade living area. All dwellings have a full unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 400 to 616 square feet of building area. Comparable #2 has an in ground swimming pool. The comparables have improvement assessments ranging from \$45,472 to \$56,064 or from \$21.55 to \$26.57 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 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 along with board of review comparables #1, #2, and #5 due to their newer ages and/or features as compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, and #4 along with board of review comparables #3 and #4 where there is a common property. These comparables had improvement assessments that ranged from \$38,669 to \$47,579 or from \$20.21 to \$22.29 per square foot of living area. The subject's improvement assessment of \$46,219 falls within the range established by the best comparables in this record in terms of overall assessment. While the subject's assessment per square foot of above grade living area of \$23.70 falls above the range, the Board finds that logical considering the subject's dwelling size and sunroom feature. Based on this record and after considering adjustments to the best comparables for differences, 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 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:

May 17, 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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