



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

APPELLANT: Juan Barajas  
DOCKET NO.: 19-07320.001-R-1 through 19-07320.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Juan Barajas, 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 **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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-07320.001-R-1	15-35-304-003	\$26,700	\$0	\$26,700
19-07320.002-R-1	15-35-304-004	\$24,773	\$75,797	\$100,570

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 two parcels improved with a one-story dwelling of brick exterior construction with 1,456 square feet of living area. The dwelling was constructed in 1962 and is 57 years old. Features of the home include an unfinished basement, one full bathroom, a fireplace and a 576 square foot garage. The property has a combined site size of approximately 15,375 square feet and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,524 to 2,003 square feet of living area. The homes are either 59 or 99 years old. Three comparables have crawl space construction, and one comparable has an unfinished basement.

Three comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 286 to 768 square feet of building area. The comparables have from one to three full bathrooms. The comparables have improvement assessments that range from \$60,895 to \$84,343 or from \$34.13 to \$44.54 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,509 or \$40.18 per square foot of living area.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$127,270. The subject has an improvement assessment of \$75,797 or \$52.06 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick or frame exterior construction that range in size from 1,344 to 1,548 square feet of living area. The homes were built from 1960 to 1977. Each comparable has a basement with finished area, one fireplace and a garage ranging in size from 440 to 660 square feet of building area. The comparables have from two full to two full and one-half bathrooms. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$79,489 to \$85,467 or from \$55.21 to \$59.82 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparable #1 which differ from the subject in age, dwelling size, and/or foundation type.

The Board finds the best evidence of assessment equity to be the remaining two comparables which are more like the subject in location, age, design, dwelling size and other features although these properties have finished basement areas in contrast to the subject's unfinished basement, suggesting downward adjustments are needed to make them more equivalent to the subject. These comparables have improvement assessments of \$79,489 and \$85,467 or for \$55.39 and \$55.21 per square foot of living area, respectively. The subject's improvement assessment of \$75,797 or \$52.06 per square foot of living area falls below the two best comparables in this record, which is logical given the subject's unfinished basement. Therefore, after considering adjustments to the best comparables for differences from the subject, 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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