



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

APPELLANT: Edward Hernaez
DOCKET NO.: 19-07428.001-R-1
PARCEL NO.: 11-23-102-020

The parties of record before the Property Tax Appeal Board are Edward Hernaez, 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:

LAND: \$77,065
IMPR.: \$166,655
TOTAL: \$243,720

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 brick exterior construction with 3,508 square feet of living area. The dwelling was constructed in 1997 and is approximately 22 years old. Features of the home include an unfinished basement, central air conditioning, two full baths, one half bath, two fireplaces and a 743 square foot garage. The property also has a 338 square foot inground swimming pool.¹ The property has a 17,590 square foot site and is located in Green Oaks, Libertyville 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 within .19

¹ The subject's property record card provided by the board of review revealed the subject has a 338 square foot inground swimming pool, which was not reported by the appellant.

of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,322 to 4,018 square feet of living area. The dwellings range in age from 21 to 29 years old. Each comparable has an unfinished basement, central air conditioning, two or three full baths, one half bath, one or two fireplaces and a garage ranging in size from 704 to 768 square feet of building area. The comparables have improvement assessments that range from \$140,554 to \$168,658 or from \$41.17 to \$43.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$148,555 or \$42.35 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 \$243,720. The subject property has an improvement assessment of \$166,655 or \$47.51 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 with the same assessment neighborhood code as the subject and located within .21 of a mile from the subject property. The board of review's comparables #3 and #5 are duplicates of the appellant's comparables #1 and #3, respectively. The comparables are improved with two-story dwellings of wood siding, brick or wood siding and brick exterior construction ranging in size from 3,250 to 4,094 square feet of living area. The dwellings were built from 1990 to 2000 with comparable #4 having a reported effective age of 2008. Each comparable has an unfinished basement, central air conditioning, from two to five full baths, one half bath, from one to four fireplaces and a garage ranging in size from 710 to 1,189 square feet of building area. Comparables #1 and #3 each have an inground swimming pool.² The comparables have improvement assessments that range from \$150,330 to \$205,661 or from \$41.17 to \$50.23 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 record contains a total of seven suggested equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the board of review comparable #1 due to its larger dwelling size and larger garage size, as well as its superior number of bathrooms and fireplaces when compared to the subject. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size, design, age and some features. However, the Board finds five of the six comparables lack an inground swimming pool, a feature of the

² The board of review revealed that its comparable #3/appellant's comparable #1 has an inground swimming pool, which was not reported by the appellant.

subject, suggesting an upward adjustment for this feature would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments that range from \$140,554 to \$175,489 or from \$41.17 to \$47.33 per square foot of living area. The subject's improvement assessment of \$166,655 or \$47.51 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but slightly above the range on a square foot basis, which appears to be logical given it has inground swimming pool. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to 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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