



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

APPELLANT: Wilfredo Gaitan
DOCKET NO.: 19-07440.001-R-1
PARCEL NO.: 11-14-301-070

The parties of record before the Property Tax Appeal Board are Wilfredo Gaitan, 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: \$71,106
IMPR.: \$189,960
TOTAL: \$261,066

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 is improved with a two-story dwelling of brick exterior construction with 4,749 square feet of living area. The dwelling was constructed in 1979 and is approximately 40 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, and an attached garage with 864 square feet of building area. The property has a site with approximately 87,110 square feet of land area 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 improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,757 to 5,733 square feet of living area. The homes range in age from 33 to 42 years old. Each comparable has an unfinished full basement, three comparables have

central air conditioning, each property has two or three fireplaces, and each comparable has an attached garage ranging in size from 525 to 960 square feet of building area. Comparable #1 also has a detached garage. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .32 to .51 of one mile from the subject property. The improvement assessments on these properties range from \$145,189 to \$222,449 or from \$37.22 to \$38.80 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$186,240.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,666. The subject property has an improvement assessment of \$204,560 or \$43.07 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 improved with two-story dwellings of brick exterior construction ranging in size from 4,030 to 5,252 square feet of living area.¹ The homes were built from 1979 to 1984. Each comparable has a full unfinished basement, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 1,040 to 2,177 square feet of building area. Comparable #1 also has an additional detached garage with 594 square feet of building area and an inground swimming pool. Comparable #3 has a fully finished attic, an additional detached garage with 576 square feet of building area, and a concrete tennis court. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .19 to .50 of one mile from the subject property. The improvement assessments on these properties range from \$170,566 to \$265,469 or from \$42.32 to \$46.27 per square foot of living area.

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 the evidence in the record supports a reduction in the subject's assessment.

The parties submitted information on seven comparables with varying degrees of similarities to the subject in support their respective positions. The Board gives less weight to the appellant's comparables #3 and #4 due to differences from the subject dwelling in size as each property has a dwelling that is approximately 21% smaller or 21% larger than the subject dwelling. The Board gives less weight to board of review comparable #3 as this property is also improved with a dwelling that is approximately 21% larger than the subject dwelling, has an attached garage more than double the size of the subject's garage, has an additional detached garage and a tennis court, amenities the subject does not have. The Board gives most weight to appellant's

¹ The board of review completed an assessment grid analysis using four comparables, however, comparable #4 is a duplicate of comparable #1.

comparables #1 and #2 as well as board of review comparables #1 and #2 as these properties are improved with homes most similar to the subject dwelling in size and age. Appellant's comparable #1 has an additional detached garage, a feature the subject does not have, suggesting a downward adjustment may be necessary. Appellant's comparable #2 has no central air conditioning, a feature the subject has, suggesting an upward adjustment to this comparable would be appropriate. Board of review comparable #1 has an additional garage and an inground swimming pool, features the subject does not have, suggesting downward adjustments to this comparable would be appropriate. These four comparables have improvement assessments that range from \$150,395 to \$226,531 or from \$37.22 to \$43.13 per square foot of living area. The subject's improvement assessment of \$204,560 or \$43.07 per square foot of living area falls within the range as established by the best comparables in this record. Nevertheless, after considering the adjustments to the comparables for their superior and inferior features in relation to the subject dwelling, the Board finds a reduction in the subject's assessment is appropriate.

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:

April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Wilfredo Gaitan, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085