



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

APPELLANT: Gloria Lopez
DOCKET NO.: 19-08602.001-R-1
PARCEL NO.: 15-33-216-016

The parties of record before the Property Tax Appeal Board are Gloria Lopez, 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: \$29,570
IMPR.: \$106,832
TOTAL: \$136,402

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 tri-level single family dwelling of wood siding exterior construction with 2,208 square feet of above ground living area. The dwelling was built in 1988 and is approximately 31 years old. Features of the home include a 483 square foot finished lower level, central air conditioning, and an attached garage with 420 square feet of building area. The property has a 7,352 square foot site 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 improved with tri-level dwellings of wood siding exterior construction each with 2,205 square feet of above ground living area. Each dwelling is 41 years old. Each home has a 552 square foot finished lower level, central air conditioning and an attached garage with

480 square feet of building area. Two comparables each have one fireplace. These comparables are located within .39 of one mile from the subject property. The comparables have improvement assessments ranging from \$108,615 to \$110,022 or from \$49.26 to \$49.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$100,563.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,402. The subject property has an improvement assessment of \$106,832 or \$52.68 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 improved with tri-level dwellings of wood siding exterior construction with 2,028 or 2,205 square feet of above ground living area. The dwellings were built from 1981 to 1987. Each home has a basement with two having finished area, central air conditioning, one fireplace, and an attached garage with 420 or 480 square feet of building area. Comparable #1 also has an inground swimming pool. These comparables are located within approximately .38 of one mile from the subject property. The comparables have improvement assessments ranging from \$118,968 to \$129,428 or from \$56.75 to \$63.82 per square foot of living area.

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 appellant provided four comparable sales improved with homes that are slightly larger than the subject dwelling and are approximately 10 years older than the subject dwelling. Each of these comparables has an improvement assessment lower than the subject on a per square foot of living area basis, which is appropriate given the older ages of the homes and considering economies of scale associated with the larger dwelling size of the comparables in relation to the subject dwelling. The comparables provided by the board of review are more similar to the subject dwelling in age and/or size than are the comparables provided by the appellant. Board of review comparable #1 has both a fireplace and an inground swimming pool, two features that the subject does not have. Additionally, the remaining comparables provided by the board of review each have one fireplace, a feature the subject does not have. The Board finds each board of review comparable would require a downward adjustment to make them more equivalent to the subject property because of their additional features. The board of review comparables have improvement assessments that range from \$118,968 to \$129,428 or from \$56.75 to \$63.82 per square foot of living area. The subject's improvement assessment of \$106,832 or \$52.68 per square foot of living area falls below the range established by the board of review comparables, which is appropriate when considering the differences in features. 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 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: June 21, 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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